



Jackson Purchase Energy

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June 11, 2003

Hon. Anita Mitchell
KY Public Service Commission
211 Sower Boulevard
Frankfort, KY 40602-0615

RE: Jackson Purchase Energy Corporation Depreciation Rates 2002-485

Dear Ms Mitchell:

Enclosed is a detailed listing of our general plant assets per our telephonic informal conference on May 6, 2003. This listing has also been provided to Mike Majoros, AG's office. It lists the proposed service life for each asset and the calculated theoretical depreciation reserve for each asset based on that life and the placed in service date.

The service life reflects your suggestion to extend the service lives on computers from 3 years to 5 years.

If you have any questions please contact me at the above address, by telephone at 270.441.0825 or by e-mail at cwilliamson@jpenenergy.com.

Sincerely,

Charles G. Williamson III, CPA
Vice President – Finance & Accounting

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**Jackson Purchase Energy Corporation
390.000 - Structures & Improvements
December 31, 2002**

Description	Placed in Service Date	Cost	Remaining Months	Life of Asset in Years	Theoretical Accumulated Depreciation to 12/31/02
Headquarters Facilities	6/30/1971	\$1,054,928.62	101	40	\$832,954.06
7 - Emergency Lighting Units (Big Brown Lights) Traffic Control Sign - "open"	7/30/1973	\$1,237.67	126	40	\$912.78
Transformer	12/31/1975	\$223.35	155	40	\$151.23
	12/31/1976	\$3,026.30	167	40	\$1,973.40
Remodeling Service Department	10/31/1977	\$1,425.36	177	40	\$899.76
Dazer Light Fixtures	4/30/1979	\$330.96	195	40	\$196.51
Wire cage for Tools, shelving, labor	1/31/1982	\$1,759.65	228	40	\$923.82
Handicap Ramp	6/30/1984	\$462.30	257	40	\$214.78
Fan & Louvers, parts and installation	3/31/1985	\$5,387.45	266	40	\$2,401.90
Pole Yard with Security fence WIP 107	12/31/1985	\$101,201.56	275	40	\$43,221.50
Garage earthquake construction w/o 107.400	12/31/1989	\$41,983.23	323	40	\$13,732.01

Jackson Purchase Energy Corporation
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December 31, 2002

Description	Placed in Service Date	Cost	Remaining Months	Life of Asset in Years	Theoretical Accumulated Depreciation to 12/31/02
Drive-in Window Flood Light Installation w/o # C901262	3/31/1990	\$1,637.46	326	40	\$525.35
New Extension on Driveway	7/18/1990	\$4,676.31	330	40	\$1,461.35
Room 212 Renovation Network 8000 Air	8/31/1990	\$40,167.90	331	40	\$12,468.79
Conditioning System - Temperature control Security Lights, see w/o# C/R892167 processed 1/90	12/31/1991	\$31,896.00	347	40	\$8,837.85
New Building for St. John's Radio Base Station w/o #C918009	1/31/1991	\$1,177.76	336	40	\$353.33
Handicap Access - modification to bathrooms per contract	1/31/1992	\$26,033.65	348	40	\$7,159.25
	7/29/1992	\$9,000.00	354	40	\$2,362.50
Emergency Lighting, materials, labor, OH	9/30/1992	\$773.58	356	40	\$199.84

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Description	Placed in Service Date	Cost	Remaining Months	Life of Asset in Years	Theoretical Accumulated Depreciation to 12/31/02
Barber-Coleman project - Environmental Control System ----- JP Labor & OH, Materials, SIEBE Environmental Controls for System	12/31/1993	\$7,541.90	371	40	\$1,712.64
Re-roofing 2nd floor mechanical roof area, labor, material and equipment	3/24/1993	\$3,940.00	362	40	\$968.58
4 - Garage Lights High Intensity, 4 - Versabeam Fixtures	10/31/1993	\$3,024.93	369	40	\$699.52
Standby Generator for Office, Spark Ignited ----- JP labor \$ OH installing generator, installing 50KW generator for standby power for AS400, mapping, dispatching, gas pumps	9/30/1994	\$47,555.71	380	40	\$9,907.44

Jackson Purchase Energy Corporation
390.000 - Structures & Improvements
December 31, 2002

Description	Placed in Service Date	Cost	Remaining Months	Life of Asset in Years	Theoretical Accumulated Depreciation to 12/31/02
New Smoking Break room (Room 158), cabinets, sink, fan & AC ductwork and equipment, electrical wiring/receptacles, lighting fixtures, materials, etc.	10/31/1994	\$4,485.14	381	40	\$925.06
Sink with cabinets, pulls. Counter top for linemen's break room	6/23/1994	\$438.89	377	40	\$94.18
Steel Door with sidelight and hardware, installed at end of hall in warehouse to separate offices from actual warehouse Install 5-ton Geothermal Unit for Warehouse Offices, GT-062	12/31/1995	\$1,954.00	395	40	\$346.02
Jenn Air Exhaust Fan Ramp in Back Lot	12/31/1995	\$9,930.00	395	40	\$1,758.44
Replace Door	12/31/1995	\$322.35	395	40	\$57.08
	12/31/1995	\$1,702.00	395	40	\$301.40
	12/31/1995	\$2,144.37	395	40	\$379.73

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Description	Placed In Service Date	Cost	Remaining Months	Life of Asset in Years	Theoretical Accumulated Depreciation to 12/31/02
Modular Building for Warehouse	1/31/1997	\$7,746.18	408	40	\$1,161.93
Exit Lights for Warehouse & Garage	6/30/1997	\$797.00	413	40	\$111.25
Extended Room - E. Rudolph	7/31/1997	\$135.00	414	40	\$18.56
Lobby / Boardroom renovation project	7/31/1997	\$200,242.99	414	40	\$27,533.41
Two column canopy 24' x 24'	12/31/1997	\$8,330.02	419	40	\$1,058.61
One Decorative light, one light on steel pole	12/31/1997	\$3,286.26	419	40	\$417.63
New Stick and Modern for Environmental Control	2/28/1998	\$2,734.64	421	40	\$336.13
Wheel Chair Ramps	2/28/1998	\$1,406.25	421	40	\$172.85
Materials & Labor - (R-19)	4/30/1998	\$595.60	423	40	\$70.73
Mobile Office	4/30/1998	\$595.60	423	40	\$70.73
Correct Acct	4/30/1998	\$8,743.84	423	40	\$1,038.33
Disbursements	4/30/1998	\$8,743.84	423	40	\$1,038.33
Jones Glass - entry on door	5/31/1998	\$522.00	424	40	\$60.90

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Description	Placed in Service Date	Cost	Remaining Months	Life of Asset in Years	Theoretical Accumulated Depreciation to 12/31/02
w/o to Plant - URD on JPEC Grounds	5/31/1998	\$25,025.47	424	40	\$2,919.64
dirt works - Work in Pole Yard	6/30/1998	\$767.68	425	40	\$87.96
New Entrance to JPEC	9/30/1998	\$64,332.00	428	40	\$6,969.30
15 - Lamps - F96T12CWLYH0	10/31/1998	\$235.44	429	40	\$25.02
New JPEC Sign and Base for Sign	1/31/1999	\$13,938.75	432	40	\$1,393.88
Acct Proj - P Kerr	4/30/1999	\$103,848.24	435	40	\$9,735.77
New Garage Door - CLOPAY MD-634-S	7/31/1999	\$1,600.00	438	40	\$140.00
10 TN Condensing Unit - Linemen's Quarters	8/31/1999	\$4,920.00	439	40	\$420.25
O/H Door - Rm 216	10/31/1999	\$2,396.10	441	40	\$194.68
1/2 Glass in Door - C. Williamson & Deadlock for Supply Closet	12/31/1999	\$750.68	443	40	\$57.86
Complete w/o GEO	12/31/1999	\$4,435.02	443	40	\$341.87
Thermal - Warehouse Motor on Heat Unit and Box Fan	3/31/2000	\$423.71	446	40	\$30.01

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Description	Placed in Service Date	Cost	Remaining Months	Life of Asset in Years	Theoretical Accumulated Depreciation to 12/31/02
80TN Chiller - Equipment and Labor	7/31/2000	\$60,200.07	450	40	\$3,762.50
Paint Chuck's Office / Break Room Wall	10/31/2001	\$750.00	465	40	\$23.44
Install Access Control System	12/31/2001	\$15,237.97	467	40	\$412.70
Replace Fans in Air Handler	4/30/2002	\$10,455.49	471	40	\$196.04
Door and Frame with sidelights	4/30/2002	\$1,400.00	471	40	\$26.25
		<u>\$1,955,624.80</u>			<u>\$1,006,817.58</u>

Jackson Purchase Energy Corporation
391.000 - Office Furniture & Equipment
December 31, 2002

Description	Place in Service Date	Cost	Remaining Months	Theoretical	
				Accumulated Depreciated to 12/31/02	Life of Assets in Years
File cabinet - 4 Legal drawer with lock, Brown	2/28/1941	\$38.45	(503)	38.45	20
Goodform posting chair, no arms	3/31/1945	\$67.69	(454)	67.69	20
Goodform posting chair	6/30/1948	\$52.00	(415)	52.00	20
One 2-drawer file cabinet, green	11/14/1949	\$56.75	(398)	56.75	20
File Cabinet, 5-drawer, Goodform, gray, without lock	11/30/1949	\$120.25			
Desk - 60" Gray 6 Drawer	4/30/1953	\$194.62	(398)	120.25	20
Desk - 60" Green with wood top	4/30/1953	\$136.50	(357)	194.62	20
Goodform posting chair, no arms	4/30/1953	\$47.19	(357)	136.50	20
Goodform posting chair	4/30/1953	\$45.43	(357)	47.19	20
Goodform Chair with arms	4/30/1953	\$45.43	(357)	45.43	20
Goodform posting chair	6/3/1953	\$42.48	(355)	45.43	20
Goodform posting chair	6/3/1953	\$42.48	(355)	42.48	20
Filing cabinet - Adler, Metal 4-drawer, 401	4/24/1959	\$29.95	(355)	42.48	20
Filing cabinet - Adler, Metal 4-drawer, 402	4/24/1959	\$29.95	(285)	29.95	20
Filing cabinet - Adler, Metal 4-drawer, 403	4/24/1959	\$29.95	(285)	29.95	20
Filing cabinet - Adler, Metal 4-drawer, 404	4/24/1959	\$29.95	(285)	29.95	20
Filing cabinet - Adler, Metal 4-drawer, 405	4/24/1959	\$29.95	(285)	29.95	20
Filing cabinet - Adler, Metal 4-drawer, 406	4/24/1959	\$29.95	(285)	29.95	20

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Description	Place in Service Date	Cost	Remaining Months	Theoretical	
				Accumulated Depreciated to 12/31/02	Life of Assets in Years
Filing cabinet - Adler, Metal 4-drawer, 407	4/24/1959	\$29.95	(285)	29.95	20
Filing cabinet - Adler, Metal 4-drawer, 408	4/24/1959	\$29.95	(285)	29.95	20
Goodform posting chair	5/4/1959	\$62.50	(285)	29.95	20
Desk - Wood executive 6 Drawer	9/11/1959	\$295.78	(284)	62.50	20
Chair (couch) - lime green, Royal metal	11/4/1959	\$175.00	(280)	295.78	20
Chair - Settee, lime green, royal metal	11/4/1959	\$275.00	(278)	175.00	20
Storage Cabinet, brown, 4-drawer	4/29/1960	\$75.00	(278)	275.00	20
Desk - Gray 60" Drawer, Lamtop	10/8/1960	\$194.62	(273)	75.00	20
Desk - 60" Gray 5 Drawer	10/8/1960	\$136.50	(267)	194.62	20
Chair #2121, black swivel, no arms	10/8/1960	\$72.31	(267)	136.50	20
Bookcase, wooden - 2-shelves	11/7/1960	\$141.15	(267)	72.31	20
All Steel Equipment file, 7402	8/9/1961	\$144.05	(266)	141.15	20
All Steel Equipment file without lock, 7402, Dawn Gray, 4-drawer	8/9/1961	\$96.03	(257)	144.05	20
All Steel Equipment file without lock, 7402	8/9/1961	\$96.02	(257)	96.03	20
All Steel Equipment file , 7402	8/9/1961	\$96.02	(257)	96.02	20
General Fireproofing File	9/14/1961	\$257.45	(257)	96.02	20
Chalk Board (4 x 6) on stand, Weber Costello	9/14/1961	\$71.58	(256)	257.45	20
Desk - Gray, 5 Drawer 34 x 60	11/10/1961	\$294.25	(254)	71.58	20
Desk - Gray, 5 Drawer 34 x 60	11/10/1961	\$294.24	(254)	294.25	20
All Steel Equipment file without lock, 7402, 4-drawer	11/10/1961	\$85.29	(254)	294.24	20
			(254)	85.29	20

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Description	Place in Service Date	Cost	Remaining Months	Theoretical	
				Accumulated Depreciated to 12/31/02	Life of Assets in Years
All Steel Equipment file without lock, 7402, 4-drawer	11/10/1961	\$85.28	(254)	85.28	20
Burroughs Adding Machine	6/5/1962	\$208.47	(247)	208.47	20
All Steel Equipment file without locks, 7402	12/4/1963	\$110.47	(229)	110.47	20
All Steel Equipment file without locks, 7402	12/4/1963	\$110.47	(229)	110.47	20
All Steel Equipment file without locks, 7402	12/4/1963	\$110.47	(229)	110.47	20
Files without locks, 4-legal size drawers, gray	12/4/1963	\$144.04	(229)	110.47	20
All Steel Equipment File with locks, 7402 4-drawer, Dawn Gray	9/14/1964	\$103.00	(229)	144.04	20
All Steel Equipment File with locks, 7402 4-drawer, Dawn Gray	9/14/1964	\$103.00	(220)	103.00	20
All Steel Equipment File, 7402 4-drawer, Dawn Gray	9/14/1964	\$103.00	(220)	103.00	20
Gray, 4-drawer	9/14/1964	\$103.00	(220)	103.00	20
All Steel Equipment File with locks, 7402 4-drawer, Dawn Gray	9/14/1964	\$103.00	(220)	103.00	20
Bookcase, gray, metal with doors, Ase# 6932, 6972 L doors, 6980 ends, 6914 Tex top	9/16/1964	\$273.47	(220)	273.47	20
Lyon Flat Drawer file 1217	1/11/1965	\$139.05	(216)	139.05	20
60 - Single Drawer Green Files	5/31/1965	\$541.00	(212)	541.00	20
Card cabinet - 4x6, gray	3/25/1966	\$11.87	(202)	11.87	20
Card cabinet - 4x6 gray, 2-drawer	3/25/1966	\$106.74	(202)	106.74	20

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Description	Place in Service Date	Cost	Remaining Months	Theoretical	
				Accumulated Depreciated to 12/31/02	Life of Assets in Years
All Steel Equipment File with locks, 7402 . Dawn Gray	4/4/1966	\$95.53	(201)	95.53	20
All Steel Equipment file with lock, 7402, Dawn Gray, 4-drawer	4/4/1966	\$95.53	(201)	95.53	20
All Steel Equipment file with lock, 7402, Dawn Gray, 4-drawer	4/4/1966	\$95.54	(201)	95.54	20
All Steel Equipment File with locks, 7402 4-drawer, Dawn Gray	7/7/1966	\$95.54	(198)	95.54	20
All Steel Equipment File with locks, 7402 4-drawer, Dawn Gray	7/7/1966	\$95.53	(198)	95.53	20
File Cabinet - 2-drawer, gray, legal, with lock	7/7/1966	\$66.44	(198)	66.44	20
Desk - ASE, 4 Drawer, Gray	4/5/1967	\$224.80	(189)	224.80	20
All Steel Equipment File, 3487 Dawn Gray	4/5/1967	\$93.22	(189)	93.22	20
True Value - Deluxe Heater with Blower	1/10/1968	\$129.78	(180)	129.78	20
HON File 134, gray, 4-drawer, letter, no lock	2/5/1969	\$72.98	(167)	72.98	20
HON File Cabinet, #314, Gray	2/5/1969	\$72.97	(167)	72.97	20
HON File Cabinet, #314, Gray	2/5/1969	\$72.97	(167)	72.97	20
HON File 134	3/6/1969	\$72.98	(166)	72.98	20
All Steel Equipment file	4/8/1969	\$128.89	(165)	128.89	20
All Steel Equipment file with lock, 5401	4/8/1969	\$128.89	(165)	128.89	20
Cole File Drawer, 2-drawer, gray, index, no lock	5/28/1969	\$13.65	(164)	13.65	20
Double Drawer file 5x8	5/28/1969	\$13.65	(164)	13.65	20

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				Accumulated Depreciated to 12/31/02	Life of Assets in Years
HON File 134	12/19/1969	\$78.03	(157)	78.03	20
Legal File, 4071, 4-drawers, black, with lock	12/19/1969	\$498.75	(157)	498.75	20
HON File 314 Gray	12/19/1969	\$78.02	(157)	78.02	20
Desk - with rubber trim on top	12/31/1969	\$157.50	(157)	157.50	20
Desk - Gray, one-sided, gray top	12/31/1969	\$115.75	(157)	115.75	20
Breakroom furniture - 3 tables, round, black feet, metal post & 12 chairs, metal, black with red vinyl seats					
Desk CE 7236 (WL)	1/22/1971	\$505.05	(144)	505.05	20
Desk - 7561, Metal Finish M A Bamboo, Gunstock Walnut Top	1/29/1971	\$435.75	(144)	435.75	20
Desk - 7572, Metal Finish BG Bronze Green	1/29/1971	\$178.45	(144)	178.45	20
Desk - 7561, Metal Finish M A Bamboo, Gunstock Walnut Top	1/29/1971	\$136.50	(144)	136.50	20
Desk - Beige Metal Steely with wood top	1/29/1971	\$136.50	(144)	136.50	20
Desk - Beige Metal Steely with wood top	1/29/1971	\$136.50	(144)	136.50	20
Desk - Beige Metal Steely with wood top	1/29/1971	\$136.50	(144)	136.50	20
Desk - CT 7236 (WL)	1/29/1971	\$272.95	(144)	272.95	20
Desk - 7561, Metal Finish CR Cordova, Gunstock Walnut Top	1/29/1971	\$136.50	(144)	136.50	20
Desk - Metal Finish, Yellow with wood top	1/29/1971	\$194.62	(144)	194.62	20

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				Accumulated Depreciated to 12/31/02	Life of Assets in Years
Desk - 7572, Metal finish M A Bamboo, Gunstock walnut Top	1/29/1971	\$198.75	(144)	198.75	20
Boardroom table - conference table	1/29/1971	\$1,642.26	(144)	1,642.26	20
Round table - wooden	1/29/1971	\$339.10	(144)	339.10	20
End Table, wood	1/29/1971	\$125.95	(144)	125.95	20
End Table, wood	1/29/1971	\$125.95	(144)	125.95	20
End Table - Hexagon, wood, with door	1/29/1971	\$136.45	(144)	136.45	20
End Table - Wooden Square	1/29/1971	\$148.90	(144)	148.90	20
End Table - Hexagon, Wood with 2 doors	1/29/1971	\$136.45	(144)	136.45	20
Credenza, metal with woodgrain top	1/29/1971	\$175.95	(144)	175.95	20
Credenza, CE 6918 BLB (WL)	1/29/1971	\$441.00	(144)	441.00	20
184 R-way Chairs & 15 R-way Dollys - half in 732 white, half in 746 red - with bright chrome base	1/29/1971	\$4,038.59	(144)	4,038.59	20
Chair - Purple Executive, swivel with arms	1/29/1971	\$131.20	(144)	131.20	20
2 - Chairs - 1028 (WB), fabric heather, color 1001 purple	1/29/1971	\$146.90	(144)	146.90	20
Desk - Side Unit, Woodgrain top/ Sliding door	5/6/1971	\$115.77	(140)	115.77	20
Steelmaster Card File, 8-drawer, no lock, Blue, 2944 for 4x6 cards, metal finish, regal blue	5/6/1971	\$200.89	(140)	200.89	20
Credenza 7521CR, Tawny Beige, Steelmaster	5/6/1971	\$150.86	(140)	150.86	20

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Davis Furniture Industries Credenza, Walnut legs, CE6918	5/6/1971	\$436.80	(140)	436.80	20
All Steel cabinet, 4-drawer, 7000 series, dawn gray, no locks	7/10/1973	\$131.51	(114)	131.51	20
4 - HON 4-drawer file cabinets, gray	9/7/1973	\$267.12	(112)	267.12	20
File Cabinet, Shaw Walker	2/7/1975	\$87.67	(95)	87.67	20
Chair - United #531, black, straight	12/31/1975	\$27.12	(85)	27.12	20
HON File cabinet, #314, Gray	8/10/1976	\$112.35	(77)	112.35	20
5 - HON File cabinets, #314, Gray	8/10/1976	\$561.75	(77)	561.75	20
Filing Cabinet, HON #314	8/10/1976	\$112.35	(77)	112.35	20
Filing Cabinet, HON #314	8/10/1976	\$112.35	(77)	112.35	20
Filing Cabinet, HON #314	1/18/1977	\$288.90	(72)	288.90	20
4-drawer, letter, without lock	5/31/1977	\$118.76	(68)	118.76	20
HON File Cabinet, #314, Gray	5/31/1977	\$118.76	(68)	118.76	20
HON File Cabinet, #314, Gray	5/31/1977	\$619.50	(68)	619.50	20
File Cabinet - Shaw Walker - Fire with combination lock, #4071	5/31/1977	\$619.50	(68)	619.50	20
Shaw Walker file Cabinet, black, 4- drawer, with lock, #4071	7/31/1977	\$216.83	(66)	216.83	20
Desk - hon Wal/Blk #33055	3/14/1978	\$219.25	(58)	219.25	20
Sharp Compet 1165	8/31/1979	\$106.73	(41)	106.73	20
File Cabinet, 2-drawer, index card 4x6 size	2/15/1980	\$273.00	(35)	273.00	20
One 4-drawer file, legal, #146-1, Black, with lock	12/31/1980	\$341.47	(25)	341.47	20
PTL Cabinet, white and blue, Model# 35053, with locks					

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PTL Cabinet, white and blue, Model# 35053, with locks	12/31/1980		\$341.46	(25)	341.46	20
Sharp Compet QS-1604	6/9/1981		\$176.45	(19)	176.45	20
Sharp Calculator	6/9/1981		\$176.45	(19)	176.45	20
Tiffany Typewriter Stand 200CA, gray, folding sides	9/10/1982		\$199.50	(4)	199.50	20
Sharp Calculator CS-4287	9/30/1982		\$449.70	(4)	449.70	20
Video Reference table, blue legs, wooden top	1/17/1983		\$206.53	-	206.53	20
Video Reference table, black base with wood top	1/17/1983		\$206.53	-	206.53	20
Terminal Table, SMC, wood top, putty legs	1/17/1983		\$206.53	-	206.53	20
Terminal Table with gold legs/base	1/17/1983		\$206.53	-	206.53	20
Terminal Table, SMC, black legs, wood top	1/17/1983		\$206.53	-	206.53	20
Folding table - Woodgrain top	8/11/1983		\$103.95	7	100.92	20
Folding table - Woodgrain top 8'x2.5'	8/11/1983		\$103.95	7	100.92	20
Folding table - Woodgrain top 8'x2.5'	8/11/1983		\$103.95	7	100.92	20
Folding table - Woodgrain top	8/11/1983		\$103.95	7	100.92	20
Folding table - Woodgrain top 8'x2.5'	8/11/1983		\$103.95	7	100.92	20
Folding table - Woodgrain top 8'x2.5'	8/11/1983		\$103.95	7	100.92	20
Vertical Legal Size File, 2-drawer, black	8/31/1983		\$330.75	7	100.92	20
Folding table - 8'x2.5'	9/2/1983		\$93.56	8	90.44	20

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Description	Place in Service		Cost	Remaining Months	Theoretical Accumulated Depreciated to 12/31/02		Life of Assets in Years
	Date						
Dictaphone 3240, Dictaphone 3992, 876-382 adapter, 877065 carrying case	9/13/1983		\$964.85	8		932.69	20
Bulletin Board in glass case	10/13/1983		\$312.90	9		301.17	20
File Cabinet, 4-drawer, legal size without locks	11/30/1983		\$262.50				
File Cabinet, 4-drawer, legal size without locks	11/30/1983		\$262.50	10		251.56	20
2 - Guest conference Chairs #341, Wlanut/Oak				10		251.56	20
Folding Easel	11/30/1983		\$488.78	10		468.41	20
Shelves in Vault (Accounting)	1/10/1984		\$168.00	12		159.60	20
Sanyo Dictation Transcriber, Model TRC-8000A	5/31/1984		\$421.87	16		393.75	20
Cabinet, wooden with slots	10/18/1984		\$314.95	21		287.39	20
Folding table - woodgrain 6'x2.5'	2/20/1985		\$167.33	25		149.90	20
Folding table -6'x2.5'	4/11/1985		\$83.95	27		74.51	20
HON File Cabinet, 4-drawer legal, without lock	4/11/1985		\$83.95	27		74.51	20
HON File Cabinet, 4-drawer legal, without lock	4/30/1985		\$158.00	27		140.23	20
HON File Cabinet, 4-drawer legal, without lock	4/30/1985		\$158.00	27		140.23	20
Electronic Mailing Scale, Model 5042	7/10/1985		\$1,910.25	30		1,671.47	20
VCR Table & metal shelves	9/11/1985		\$258.80	32		224.29	20
IBM Wheelwriter 3 - Type 6746	10/10/1985		\$787.22	33		678.98	20
IBM Wheelwriter 5 - Type 6747	10/10/1985		\$1,034.80	33		892.52	20
IBM Wheelwriter 3 - Type 6746	10/10/1985		\$787.22	33		678.98	20
Sharp Calculator Compet CS-2680	12/4/1985		\$175.56	35		149.96	20

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Description	Place in Service Date	Cost	Remaining Months	Theoretical	
				Accumulated Depreciated to 12/31/02	Life of Assets in Years
Caddy Rack & Top - beige	12/31/1985	\$397.61	35	339.63	20
Lazy Boy, swivel Chair, LAZ92027XESS	1/16/1986	\$310.59	36	264.00	20
HON printer table	1/22/1986	\$209.00	36	177.65	20
HON Accessory table	1/22/1986	\$172.00	36	146.20	20
HON 48" Computer Table	1/22/1986	\$251.00	36	213.35	20
Stove	2/28/1986	\$315.85	37	267.16	20
Lazy Boy chair, brown, swivel	3/6/1986	\$335.16	38	282.09	20
File Cabinet, Beige, 4-legal drawers, with lock	4/15/1986	\$126.00	39	105.53	20
File Cabinet, Beige, 2-drawer	4/15/1986	\$126.00	39	105.53	20
Pitney Bowes Mailing Machine, Model 6100	4/24/1986	\$6,528.00	39	5,467.20	20
Pitney Bowes Mail Opener, Model 1225	4/24/1986	\$1,333.50	39	1,116.81	20
Comp. Table, wood top, beige legs with bottom shelf, 4293PW	4/8/1987	\$213.95	51	168.49	20
Chair - camel fabric, swivel, black post, VCHA1065	4/8/1987	\$137.50	51	108.28	20
Lazy boy, Aurora (brown) swivel chair, no arms, C92041	5/13/1987	\$259.51	52	203.28	20
Scotch Binding Machine (used for monthly report)	5/13/1987	\$94.45	52	73.99	20
Lazy Boy, Exec. Brown with arms, 64F32270W	8/12/1987	\$333.87	55	257.36	20
3M Overhead Projector with Board and Lamp (#429BAA)	8/12/1987	\$652.63	55	503.07	20

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	Date				12/31/02		
Bookshelves	9/10/1987		\$443.52	56	340.03	20	
HON chair, gray, GZ28M-JJ16, swivel	11/11/1987		\$252.76	58	191.68	20	
LAZ86G32684W	11/11/1987		\$311.60	58	236.30	20	
LAZ86G32609W	11/11/1987		\$311.55	58	236.26	20	
LAZ86G32609W	11/11/1987		\$311.55	58	236.26	20	
Shelving for Accounting Vault	1/31/1988		\$860.11	60	645.08	20	
Stool - BV&G-101-BR	3/11/1988		\$157.50	62	116.81	20	
LAZ86F32654W	3/11/1988		\$316.68	62	234.87	20	
Secretarial Chair, steelcase, grey	3/11/1988		\$368.55	62	273.34	20	
Ullrich Plan File #6030, 30"x46"	3/11/1988		\$1,501.50	62	1,113.61	20	
Chair, steelcase, Brown, with arms	4/12/1988		\$462.00	63	340.73	20	
SMC Universal Workstation, Model 0100-38264, Walnut Top	4/12/1988		\$263.85	63	194.59	20	
HON brown chair, no arms, HON GZ38MJJ20	5/11/1988		\$213.63	64	156.66	20	
2 - Gray File Cabinets, no locks	6/9/1988		\$352.80	65	257.25	20	
File Cabinet, no locks	6/9/1988		\$176.40	65	128.63	20	
Gray File Cabinet, no locks	6/9/1988		\$176.40	65	128.63	20	
Lazy Boy, gray, style #092086	6/9/1988		\$309.75	65	225.86	20	
Electric Eraser	7/13/1988		\$63.79	66	46.25	20	
Mail Cart, 2-drawer, putty	9/14/1988		\$196.87	68	141.09	20	
Oxford Mobile File, putty color	9/14/1988		\$135.84	68	97.35	20	

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Description	Place in Service		Cost	Remaining Months	Theoretical Accumulated Depreciated to		Life of Assets in Years
	Date				12/31/02		
Computer Stand, SMC, 30"x24"x29" with keyboard drawer	10/19/1988		\$267.12	69	190.32		20
Computer Stand, SMC, 30"x24"x29" with keyboard drawer	10/19/1988		\$267.13	69	190.33		20
Lazy Boy navy chair, LAZ89G32684W	12/14/1988		\$318.15	71	224.03		20
3 - Lazy Boy navy chairs, LAZ89G32684W	12/14/1988		\$954.45	71	672.09		20
Lazy Boy port chair, LAZ89G32609W	12/14/1988		\$318.15	71	224.03		20
Lazy Boy port chair, LAZ89G32609W	12/14/1988		\$318.15	71	224.03		20
Lazy Boy port chair, LAZ89G32609W	12/14/1988		\$318.15	71	224.03		20
1 - Lazy Boy chair, red with arms	12/14/1988		\$318.15	71	224.03		20
Lazy Boy port chair, LAZ89G32609W	12/14/1988		\$318.15	71	224.03		20
Lazy Boy port chair, LAZ89G32609W	12/14/1988		\$318.15	71	224.03		20
Terminal Table, metal, Marvel, Oak/Putty	12/29/1988		\$369.35	71	260.08		20
Desk - Black 2-drawer, wood top, small, HON 31001-WP	2/13/1989		\$168.00	73	116.90		20
Drafting Table, TF20C MOTOH Chair, Paoli Inc., brown, with arms, guest chair	2/13/1989		\$768.85	73	534.99		20
File cabinet, 4-drawer, grey	2/13/1989		\$183.75	73	127.86		20
HON file cabinet, legal, 4-drawer, putty, no locks, 314 CL	3/7/1989		\$175.14	74	121.14		20
HON file cabinet, legal, 4-drawer, putty, no locks, 314 CL	3/7/1989		\$175.14	74	121.14		20
2 - HON file cabinets, 4-drawer, putty Metal Stepladder, WRN264	3/7/1989		\$350.28	74	242.28		20
	3/7/1989		\$70.95	74	49.07		20

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				Accumulated Depreciated to 12/31/02	Life of Assets in Years
SMC Table with black legs	5/10/1989	\$327.51	76	223.80	20
Lazy Boy chair, brown tweed, LAZ64E32084W	5/10/1989	\$321.30	76	219.56	20
2 - HON chairs, no arms, swivel, adjustable, maroon tweed, HON237J62	5/10/1989	\$492.50	76	336.54	20
Shelves in Accounting Vault	5/31/1989	\$294.79	76	201.44	20
End Table - Wooden, 222822	6/8/1989	\$272.62	77	185.15	20
Blue chair with matching ottoman	6/8/1989	\$505.40	77	343.25	20
Floral love seat, N618215	6/8/1989	\$838.28	77	569.33	20
Framed Picture, pastels / house	6/8/1989	\$204.43	77	138.84	20
Floral Arrangement	6/8/1989	\$81.12	77	55.09	20
16 - HON file cabinets, putty, 4-drawer letter, 314-L	9/7/1989	\$2,021.92	80	1,347.95	20
6 - HON file cabinets, putty, 4-drawer lateral with locks, 694-L	9/7/1989	\$2,429.24	80	1,619.49	20
HON file cabinet, putty, 4-drawer legal, 314 CL	9/7/1989	\$199.50	80	133.00	20
File cabinet, 4-drawer	9/7/1989	\$199.50	80	133.00	20
Oxford file	9/7/1989	\$199.50	80	133.00	20
File cabinet, 4-drawer	9/7/1989	\$199.50	80	133.00	20
File cabinet, beige, 2-drawer, with lock	12/12/1989	\$136.45	83	89.26	20
Minolta RP502 Camera, Prism Lens, 16mm FL ADP, Microfilm Camera	1/24/1990	\$4,593.17	84	2,985.56	20
Calculator Sharp Compet QS-1760	2/7/1990	\$194.25	85	125.45	20

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Description	Place in Service Date	Cost	Remaining Months	Theoretical	
				Accumulated Depreciated to 12/31/02	Life of Assets in Years
Stack cabinet, 2-drawer, black, for microfiche, SC-2, Brand: J.B. Engineering	2/28/1990	\$295.67			
"Comforto" chair, swivel, no arms, G152 fabric			85	190.95	20
2 - guest chairs, mauve print, with arms, LAZ36E117709	4/12/1990	\$625.00	87	398.44	20
2 - guest chairs, LAZ34E117705	4/18/1990	\$426.66	87	272.00	20
IBM Personal Wheelwriter - Type 6781	4/25/1990	\$463.05	87	295.19	20
Stack cabinet, 2-drawer, black, SC-2,	5/9/1990	\$677.25	88	428.93	20
File, 3-drawer, gray, index	7/2/1990	\$248.54	90	155.34	20
Desk - Black 5-drawer with walnut top	10/4/1990	\$283.01	93	173.34	20
Microfilm Reader, Micron 780A, 120 volt, 14x11 screen, mfg#99780001	10/10/1990	\$401.20	93	245.74	20
Microfilm Reader, Micron 780A, 120 volt, 14x11 screen, mfg#99780001	11/28/1990	\$226.41	94	137.73	20
HON gray/black chair, 7901NN17T	11/28/1990	\$226.41	94	137.73	20
2 - HON guest chairs, black, with arms, HONW42NR10P	12/31/1990	\$167.60	95	101.26	20
	1/14/1991	\$188.57	96	113.14	20
Desk - MCA CAD System desk Unit, workstation, privacy panel, and organizer	2/13/1991	\$405.23	97	241.45	20
Desk - MCA CAD System desk Unit, workstation, privacy panel, and organizer	2/13/1991	\$405.23	97	241.45	20

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Description	Place in Service Date	Cost	Remaining Months	Theoretical	
				Accumulated Depreciated to 12/31/02	Life of Assets in Years
Desk - MCA CAD System desk Unit, workstation, privacy panel, and organizer	2/13/1991	\$384.06	97	228.84	20
MCA 5520 mobile file, 2-drawer, gray with gray handles, with lock	2/13/1991	\$139.89			
MCA 5520 mobile file, 2-drawer, gray with gray handles, with locks	2/13/1991	\$145.51	97	83.35	20
MCA 5520 mobile file, 2-drawer, gray with gray handles, with locks	2/13/1991	\$145.50	97	86.70	20
MCA 5520 mobile file, 2-drawer, gray with gray handles, with locks	2/13/1991	\$145.49	97	86.69	20
3 - MCA 5520 mobile files, 2-drawer, gray with gray handles, with locks	2/13/1991	\$573.02	97	86.69	20
File Cabinet, 2-drawer	2/13/1991	\$143.25	97	341.42	20
3 - MCA 5415 Corner Units, CAD System Tables, gray	2/13/1991	\$591.89	97	85.35	20
MCA 5100 48" Work Manager, CAD System Table with MCA 5516 Privacy Panel (cloth covered)	2/13/1991	\$334.54		352.67	20
MCA 5410 Corner Connector, CAD System Table	2/13/1991	\$139.89	97	199.33	20
MCA 5200 Work Station (table only), for CAD System	2/13/1991	\$194.58	97	83.35	20
5 - HON file cabinets, putty, 4-drawer letter size, 314-L, no locks	4/10/1991	\$789.70	97	115.94	20
Lazy boy chair, oak, gray tweed, with arms, LAZ289D117652	5/8/1991	\$316.50	99	463.95	20
			100	184.63	20

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Description	Place in Service Date	Cost	Remaining Months	Theoretical	
				Accumulated Depreciated to 12/31/02	Life of Assets in Years
3 - HON chairs, maroon tweed, no arms, metal, 237JJ62	5/8/1991	\$746.40	100	435.40	20
Orthoview Computer Workstation, 9459WN, Woodgrain with shelves	5/22/1991	\$435.95			
Public Address System with Adapter, PermaPower, PEQS122, PEQS1400	7/17/1991	\$561.80	100	254.30	20
Desk chair with arms, maroon tweed, black arms, black base	7/31/1991	\$549.08	102	323.04	20
Curtis Mathis Television 26", Model# FT2650	8/5/1991	\$751.95	103	429.24	20
Side chair with arms, rose fabric, wood frame, GLN6553EW	9/11/1991	\$164.30	104	93.10	20
PC Workmaster printer shelf, putty	9/25/1991	\$107.00	104	60.63	20
PC Workmaster workstation, putty	9/25/1991	\$130.62	104	74.02	20
Desk - HON Desk 38080, Beige 5-drawer with brown top (wood look), locking drawers, cord hiding outlets	12/18/1991	\$416.79	107	230.97	20
Desk - HON Desk 38080, Beige 5-drawer with brown top (wood look), locking drawers, cord hiding outlets	12/18/1991	\$416.79	107	230.97	20
2 - HON guest chairs, model 2304, wood, with burgundy print fabric	12/18/1991	\$313.76	107	173.88	20
HON guest chair, model 2204, wood, with rose print fabric	12/18/1991	\$186.50	107	103.35	20
HON guest chair, model 2204, wood, with rose print fabric	12/18/1991	\$186.50	107	103.35	20

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Description	Place in Service Date	Cost	Remaining Months	Theoretical	Life of Assets in Years
				Accumulated Depreciated to 12/31/02	
HON guest chair, model 2204, wood, with rose print fabric	12/18/1991	\$186.50	107	103.35	20
2 - HON guest chairs, model 370, wood, sled base, arms, burgundy fabric	12/18/1991	\$286.20	107	158.60	20
2 - HON guest chairs, model 370, wood, sled base, arms, burgundy fabric HON desk chair, purple/green	12/18/1991 12/18/1991	\$286.20 \$279.84	107 107	158.60 155.08	20 20
2 - HON guest chairs, wood with arms, rose pring fabric, with brass tack accents 6 - HON chairs, model W22, black swivel, vinyl/cloth, with arms Sharp CS-2780 Calculator	12/18/1991 12/18/1991 1/15/1992	\$318.00 \$1,093.92 \$263.80	107 107 108	176.23 606.21 145.09	20 20 20
IBM Wheelwriter 30 , Machine type 6787	1/22/1992	\$1,292.85	108	711.07	20
IBM Wheelwriter 30 , Machine type 6787, with 1432100-UC IBM memory chip Sharp CS-2780 Calculator	1/22/1992 3/19/1992	\$1,333.66 \$263.80	108 110	733.51 142.89	20 20
2 - Stack cabinets, 2-drawer, black, no locks, fireproof for microfilm in accounting department	4/7/1992	\$508.80	111	273.48	20

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				Accumulated Depreciated to 12/31/02	Life of Assets in Years
Meter Test Bench - Plastic square edge table 96"L x 36"W, 6 - 36" adjustable legs, Four drawer pedestal (cabinet), Three drawer pedestal (cabinet), 2 - 5" high bases	4/15/1992	\$928.99			
HON chair. Without arms, #6003, burgundy with gray	5/7/1992	\$335.49	111	499.33	20
Sharp CS-2780 Calculator	7/15/1992	\$263.80	112	178.93	20
Stack cabinet, 1-drawer, no lock, black, P. 18, for subdivision plats & backup tapes in Eng.	7/15/1992	\$190.29	114	138.50	20
HON VDT stand (computer table), black, metal, with woodlook top	7/29/1992	\$180.20	114	99.90	20
Desk - HON 5-drawer, putty with wood- look top HON 38080-RL with center keyboard drawer	8/6/1992	\$763.42	115	397.61	20
Desk - HON 5-drawer, putty with wood- look top HON 38080-RL with center drawer	8/6/1992	\$818.80	115	426.46	20
Desk - HON 5-drawer, putty with wood- look top HON 38080-RL with center drawer	8/6/1992	\$764.79	115	398.33	20
Desk - HON 5-drawer, putty with wood- look top HON 38080-RL with center drawer	8/6/1992	\$764.79	115	398.33	20

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				Accumulated Depreciated to 12/31/02	Life of Assets in Years
Desk - HON 5-drawer, putty with wood- look top HON 38080-FL with center keyboard drawer	8/6/1992	\$762.67	115	397.22	20
HON 2-drawer legal cabinet, no lock	8/26/1992	\$200.34	115	104.34	20
HON, 2-drawer, legal, no lock, black	10/28/1992	\$201.34	117	103.19	20
HON, 2-drawer, legal, no lock, putty color	10/28/1992	\$201.35			
HON, 4-drawer, legal, with lock, putty color	10/28/1992	\$223.61	117	103.19	20
HON, 4-drawer, legal, with lock, putty color	10/28/1992	\$223.61	117	114.60	20
Sharp CS-2780 Calculator	2/3/1993	\$236.84	117	114.60	20
HON, 4-drawer, legal, no lock, 514-C-P, black	3/4/1993	\$167.93	121	117.43	20
GBS Imagemaker 2000 Binding System 7700200/EL00624			122	82.57	20
Sharp CS-2780 UC Calculator	3/4/1993	\$381.55	122	187.60	20
	4/14/1993	\$238.50	123	116.27	20
Desk - Receptionists Workstation/Desk "c" shaped, wood, constructed by reynolds & Doyle, light for desk.	4/14/1993	\$2,572.19	123	1,253.94	20
HON, 4-drawer, letter, putty, 314-L, no lock	5/5/1993	\$179.14			
HON, 4-drawer, legal, gray, 314C-A, no lock	5/5/1993	\$248.84	124	86.58	20
Vertical Blinds, Blue Cloth	6/30/1993	\$404.20	124	120.27	20
HON, 4-drawer, legal, gray, with lock	7/12/1993	\$202.36	125	193.68	20
			126	96.12	20

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	Date				12/31/02		
HON, 4-drawer, putty	9/15/1993		\$196.04	128	91.49	20	
HON, 4-drawer, putty, no lock	9/15/1993		\$196.05	128	91.49	20	
HON, 4-drawer, putty, no lock	9/15/1993		\$196.05	128	91.49	20	
Sharp CS-2780 Calculator	9/22/1993		\$263.34	128	122.89	20	
Sharp CS-2780 Calculator	11/17/1993		\$263.34	130	120.70	20	
Equipto 24-drawer cabinet, 11" deep, 4.25" wide , standard gray, metal, for metering supplies / equipment storage	12/1/1993		\$287.57	131	130.60	20	
Xerox 2520 Engineering Copier with Xerox cutter	2/16/1994		\$6,333.70	133	2,823.77	20	
TI-MCA Mobile Workstation for computer. White, plastic with four casters, glide-out keyboard drawer	2/24/1994		\$158.97				
2 - HON file cabinets, 314 C-L, 4-drawer legal size, putty	3/3/1994		\$387.96	133	70.87	20	
HON file cabinet, 314 C-L, 4-drawer legal size, putty	3/3/1994		\$193.98	134	171.35	20	
Globe chair with arms, burgundy tweed fabric	3/3/1994		\$276.38	134	85.67	20	
Globe chair with arms, #7806, blue tweed fabric	3/3/1994		\$276.38	134	122.07	20	
Globe chair with arms, #JM-9401-BK- C600, dark blue tweed	4/6/1994		\$285.55	135	124.93	20	
Globe chair with arms, dark blue tweed	4/6/1994		\$285.54	135	124.92	20	
Superior chair with arms, gray tweed, black base, SUP-202-121-922	5/1/1994		\$655.34	136	283.98	20	

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Description	Place in Service Date	Cost	Remaining Months	Theoretical	
				Accumulated Depreciated to 12/31/02	Life of Assets in Years
Vertifile mobile file cabinet, putty, drop- file form, on rollers (vertical) Dispatching Work Station, Marbled Cream/Brown Formica, One "C" shaped unit with 4 cabinets, 11 drawers, and 3 keyboard drawers (2 are corner units), Two 2-drawer stand alone cabinets, stand alone mobile file folder which holds two 2-drawer file cabinets with top for location map	7/13/1994	\$176.80	138	75.14	20
Desk - HON 38080 RL Desk, Putty color, woodgrain top with computer cord outlets, 5-drawer, Keyboard Drawer	8/17/1994	\$5,424.00	139	2,282.60	20
Desk - HON 38080 RL Desk, Putty color, woodgrain top with computer cord outlets, 5-drawer, Keyboard Drawer	8/24/1994	\$620.42	139	261.09	20
Desk - HON 38080 RL Desk, Putty color, woodgrain top with computer cord outlets, 5-drawer, Keyboard Drawer HON high back chair with arms, Model 2501 W-H62, burgundy tweed, wood base	8/24/1994	\$620.42	139	261.09	20
HON lateral file cabinet, 5-drawer, putty, with lock, #665LL	8/24/1994	\$615.78	139	259.14	20
Watson Letter size file cabinet, Brown, 4- drawer	12/8/1994	\$821.50	143	332.02	20
File cabinet, gray, letter size, without lock, 4-drawer	1/31/1995	\$72.97	144	29.19	20
	1/31/1995	\$72.97	144	29.19	20

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				12/31/02	
Woodtone file cabinet, letter size, 4-drawer	1/31/1995	\$72.97	144	29.19	20
2 - File cabinets, black, 4-drawer, legal, with locks	1/31/1995	\$546.00	144	218.40	20
File without locks, gray, 4-drawer, legal	1/31/1995	\$96.03	144	38.41	20
File Cabinet, 2-drawer	1/31/1995	\$96.03	144	38.41	20
Steel wide index, 5-drawer, dark gray, no lock	1/31/1995	\$55.00	144	22.00	20
2 - Beige, 4-drawer, legal size, with locks	1/31/1995	\$1,239.00	144	495.60	20
Cole File Drawer, 2-drawer, gray, index, no lock	1/31/1995	\$13.65	144	5.46	20
Beige, 2-drawer index file, no lock	1/31/1995	\$13.65	144	5.46	20
Goodform filing Cabinet, dark green, 4-drawer	1/31/1995	\$55.00	144	22.00	20
Cole Index File, 2-drawer, gray	1/31/1995	\$13.65	144	5.46	20
2 - Beige, 4-drawer legal files, with locks	1/31/1995	\$946.00	144	378.40	20
Goodform Index File, 5-drawer, gray, with locks	1/31/1995	\$96.03	144	38.41	20
2 - steelmaster gray, index 2-drawer, no locks	1/31/1995	\$27.30	144	10.92	20
5 - Cole gray, index 2-drawer, no locks	1/31/1995	\$68.25	144	27.30	20
2 - Beige, index 2-drawer, no locks	1/31/1995	\$67.20	144	26.88	20
1 - Beige, index 2-drawer, no lock	1/31/1995	\$33.60	144	13.44	20
3 - Beige, index 2-drawer, no locks	1/31/1995	\$100.80	144	40.32	20
Lyon Gray, 5-map-drawer, no lock	1/31/1995	\$139.05	144	55.62	20

Jackson Purchase Energy Corporation
391.000 - Office Furniture & Equipment
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Description	Place in Service Date	Cost	Remaining Months	Theoretical	
				Accumulated Depreciated to 12/31/02	Life of Assets in Years
Lyon Gray, 5-map-drawer, no lock	1/31/1995	\$139.04	144	55.62	20
Wesco 4-drawer, grey	1/31/1995	\$11.07	144	4.43	20
ASE Gray 4-drawer, legal, with lock, #7402	1/31/1995	\$95.53			
ASE Gray 4-drawer	1/31/1995	\$110.46	144	38.21	20
HON gray, 4-drawer, legal	1/31/1995	\$204.75	144	44.18	20
GF gray, 4-drawer, legal	1/31/1995	\$204.75	144	81.90	20
HON 2-drawer, black handles	1/31/1995	\$140.00	144	56.00	20
HON, 2-drawer, legal, no lock, dark tan	1/31/1995	\$94.00	144	37.60	20
HON, 2-drawer, legal, no lock, dark tan	1/31/1995	\$96.00	144	38.40	20
2 - HON 4-drawer legal	1/31/1995	\$396.90	144	158.76	20
HON 2-drawer legal, with lock	1/31/1995	\$159.32	144	63.73	20
HON 4-drawer file cabinet, black, no lock, #314 CP	1/31/1995	\$187.87	144	75.15	20
HON 4-drawer file cabinets, black, no locks, #314 CP	1/31/1995	\$187.87	144	75.15	20
File Cabinet, Shaw Walker	1/31/1995	\$187.87	144	75.15	20
HON 4-drawer file cabinets, black, no locks, #314 CP	1/31/1995	\$187.87	144	75.15	20
HON 4-drawer file cabinets, black, no locks, #314 CP	1/31/1995	\$187.87	144	75.15	20
HON 4-drawer file cabinet, putty, no lock, #314 CL	1/31/1995	\$172.20	144	68.88	20
HON 4-drawer file cabinet, putty, no lock, #314 CL	1/31/1995	\$172.20	144	68.88	20
HON 4-drawer file cabinet, putty	1/31/1995	\$172.19	144	68.88	20
HON 4-drawer file cabinet, putty	1/31/1995	\$172.19	144	68.88	20

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Description	Place in Service Date	Cost	Remaining Months	Theoretical	
				Accumulated Depreciated to 12/31/02	Life of Assets in Years
2 - HON 4-drawer file cabinets, putty, with locks	1/31/1995	\$396.90	144	158.76	20
HON 312C gray file Cabinet, 4-drawer with lock	1/31/1995	\$122.85	144	49.14	20
2 - HON 314C gray file cabinets, 4- drawer, no locks, legal size	1/31/1995	\$327.60	144	131.04	20
2 - HON file cabinets, letter size, gray, 4- drawer, no locks	1/31/1995	\$314.34	144	125.74	20
2 - HON file cabinets, letter size, gray, 4- drawer	1/31/1995	\$314.34	144	125.74	20
HON file cabinet, legal size, 4-drawer, no lock	1/31/1995	\$183.03	144	73.21	20
HON file cabinet, legal size, 4-drawer, no lock	1/31/1995	\$183.03	144	73.21	20
HON file cabinet, 4-drawer	1/31/1995	\$183.03	144	73.21	20
HON file cabinet, 4-drawer	1/31/1995	\$183.03	144	73.21	20
Wooden conference table	1/31/1995	\$195.60	144	78.24	20
Table - dark gray top	1/31/1995	\$80.00	144	32.00	20
Computer table	1/31/1995	\$60.00	144	24.00	20
Gray folding table on wheels, fold down sides	1/31/1995	\$58.50	144	23.40	20
Table - folding	1/31/1995	\$70.00	144	28.00	20
Haskell table, grey metal with grey top, 2'x6.5'	1/31/1995	\$234.80	144	93.92	20
Typewriter Table, metal base, woodlook top, with one drawer	1/31/1995	\$128.50	144	51.40	20
Typewriter Table with Shelves	1/31/1995	\$128.50	144	51.40	20

Jackson Purchase Energy Corporation
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Description	Place in Service		Cost	Remaining Months	Theoretical Accumulated Depreciated to 12/31/02		Life of Assets in Years
	Date						
Table with paper slots	1/31/1995		\$111.00	144	44.40	20	
2 - Oak Office Chairs	1/31/1995		\$497.70	144	199.08	20	
2 - HON 4-drawer cabinets, letter size, putty, with locks, 314L	3/22/1995		\$311.64				
HON desk chair with arms, HON #2601GHH62, wood base, burgundy fabric				146	122.06	20	
Desk - Custom Wood desk with Extension	4/6/1995		\$683.36	147	264.80	20	
HON - Desk chair with arms, SUP 202-121-922, 4009, color purple	7/27/1995		\$1,140.49	150	427.68	20	
3 - HON file cabinets, 314, letter, putty, 4-drawer, no locks	8/17/1995		\$655.42	151	243.05	20	
2 - file cabinets, 314 C-L, legal, putty, 4-drawer, no locks	8/30/1995		\$521.08	151	193.23	20	
drawer, no locks	8/30/1995		\$419.59	151	155.60	20	
file cabinet, 314 C-L, legal, putty, 4-drawer, no locks	8/30/1995		\$209.80	151	77.80	20	
2 - HON file cabinets, 314, letter, putty, 4-drawer, no locks	8/30/1995		\$347.38	151	128.82	20	
HON file cabinet, 314, letter, putty, 4-drawer, no locks	8/30/1995		\$173.69	151	64.41	20	
file cabinet, 314 C-L, legal, putty, 4-drawer, no locks	9/7/1995		\$209.79	152	76.92	20	
file cabinet, 314 C-L, legal, putty, 4-drawer, no locks	9/7/1995		\$209.80	152	76.93	20	
HON desk	10/31/1995		\$387.85	153	140.60	20	
L242-3 File Cabinet	10/31/1995		\$401.74	153	145.63	20	

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Description	Place in Service Date	Cost	Remaining Months	Theoretical	
				Accumulated Depreciated to 12/31/02	Life of Assets in Years
2 - HON file cabinets	11/30/1995	\$373.12	154	133.70	20
Chair, red, high back	11/30/1995	\$680.98	154	244.02	20
2 - purple guest chairs	12/31/1995	\$327.01	155	115.82	20
Desk Chair, with arms, blue	12/31/1995	\$312.70	155	110.75	20
Wooden report Organizer, 9 shelves	12/31/1995	\$75.00	155	26.56	20
Microfiche Reader, Bruning Model 4020	12/31/1995	\$315.96	155	111.90	20
Bulletin Board	12/31/1995	\$55.00	155	19.48	20
Bulletin Board	12/31/1995	\$95.00	155	33.65	20
4 - Wooden Hat/Coat Racks	12/31/1995	\$100.00	155	35.42	20
Paper Sorting Cabinet, wooden	12/31/1995	\$95.00	155	33.65	20
5 - "L" shaped desks with overhead cabinets	1/31/1996	\$6,720.40	156	2,352.14	20
File cabinet, 4-drawer, legal size, no lock	1/31/1996	\$224.72	156	78.65	20
3 - Globe Desk Chairs, 9401-BK-C600 Riser for Monitor	1/31/1996	\$1,175.07	156	411.27	20
Desk Chair - Global Task - Green	1/31/1996	\$13.78	156	4.82	20
HON 4-drawer File Cabinet with lock, beige, letter size	3/21/1996	\$210.94	158	72.07	20
2 - HON 314CL File Cabinets, putty, no locks	3/27/1996	\$206.70	158	70.62	20
Sony Cassette Recorder, portable (M- 909) with microphone	6/12/1996	\$389.48	161	128.20	20
Sharp Calculator, CS2850	8/8/1996	\$352.39	163	113.06	20
	8/14/1996	\$174.90	163	56.11	20

Jackson Purchase Energy Corporation
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Description	Place in Service		Cost	Remaining Months	Theoretical	Life of Assets in Years
	Date				Accumulated Depreciated to 12/31/02	
HON 2-drawer legal file cabinet with lock, BLACK HON-512CP-L	9/30/1996		\$174.90	164	55.39	20
HON 2-drawer file cabinet, lateral, with lock, item# 682L-L	10/31/1996		\$278.78	165	87.12	20
HON 4-drawer file cabinet, legal size, no lock, item# 314C-L	10/31/1996		\$206.07	165	64.40	20
Desk Chair, Burgundy, Item# TS30502	10/31/1996		\$277.93	165	86.85	20
Brother 1250 Fax Machine, G67710699	10/31/1996		\$530.00	165	165.63	20
Brother 950 Fax Machine	10/31/1996		\$530.00	165	165.63	20
File Cabinet	1/31/1997		\$174.90	168	52.47	20
File Cabinet	1/31/1997		\$125.08	168	37.52	20
HON file cabinet, 4-drawer	3/31/1997		\$179.98	170	52.49	20
HON 4-drawer	4/30/1997		\$179.91	171	51.72	20
Chair, Blue swivel	4/30/1997		\$529.95	171	152.36	20
Oak Bookcase	5/31/1997		\$217.25	172	61.55	20
Destroy-it 4003 Paper Shredder	5/31/1997		\$4,234.70	172	1,199.83	20
Bookcase	5/31/1997		\$179.03	172	50.73	20
HON file cabinet, 4-drawer	6/30/1997		\$147.34	173	41.13	20
2 - HON 514CP file cabinets with locks	7/31/1997		\$294.68	174	81.04	20
Sentry Fire safe	7/31/1997		\$248.08	174	68.22	20
Workstation	8/31/1997		\$216.24	175	58.57	20
Workmanager Table	8/31/1997		\$324.36	175	87.85	20
Lobby / Boardroom Furniture	10/31/1997		\$80,181.86	177	21,047.74	20
8 - HON letter file cabinets	11/30/1997		\$1,144.80	178	295.74	20
2 - Executive Swivel Chairs - purple/green	11/30/1997		\$337.08	178	87.08	20

Jackson Purchase Energy Corporation
391.000 - Office Furniture & Equipment
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Description	Place in Service Date	Cost	Remaining Months	Theoretical	
				Accumulated Depreciated to 12/31/02	Life of Assets in Years
2 - Storage Cabinets (Safety - W/H)	11/30/1997	\$1,121.48	178	289.72	20
Mercury Calculator 2800	12/31/1997	\$189.74	179	48.23	20
Executive Swivel Chair	12/31/1997	\$168.54	179	42.84	20
HON 4-drawer file cabinet	1/31/1998	\$148.35	180	37.09	20
HON Hi-back Swivel	1/31/1998	\$171.72	180	42.93	20
10 - folding tables 8' - Cream top	2/28/1998	\$2,067.00	181	508.14	20
2 - folding tables 8' - Cream top	2/28/1998	\$413.40	181	101.63	20
1 - folding tables 8' - Cream top	2/28/1998	\$206.70	181	50.81	20
1 - folding tables 8' - Cream top	2/28/1998	\$206.70	181	50.81	20
Oak bookcase	2/28/1998	\$217.25	181	53.41	20
Case for Lobby with glass	4/30/1998	\$349.77	183	83.07	20
HON 4-drawer, letter, putty, file cabinet	5/31/1998	\$132.50	184	30.92	20
Rub Chairmat	5/31/1998	\$107.71	184	25.13	20
File cabinet, legal, 2-drawer, black, lateral	6/30/1998	\$200.34	185	45.91	20
HON 4-drawer file cabinet	7/31/1998	\$153.70	186	34.58	20
HON chair purple	7/31/1998	\$475.94	186	107.09	20
Apollo 7000 Sound Lectrum	7/31/1998	\$1,796.70	186	404.26	20
PEBCO Storage Cabinet, putty	7/31/1998	\$620.10	186	139.52	20
File Cabinet, black, lateral, 2-drawer	9/30/1998	\$380.54	188	82.45	20
Desk Chair	9/30/1998	\$460.04	188	99.68	20
3 - Chairs for White & Stegall	9/30/1998	\$1,109.82	188	240.46	20
Terra Cabinet, black	9/30/1998	\$206.70	188	44.79	20
Desk	11/30/1998	\$636.00	190	132.50	20
HON Chair	11/30/1998	\$359.34	190	74.86	20
File Cabinet, black, lateral, 2-drawer	12/31/1998	\$336.40	191	68.68	20
Sharp Compet CS-2194 Calculator	3/31/1999	\$111.30	194	21.33	20

Jackson Purchase Energy Corporation
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Description	Place in Service Date	Cost	Remaining Months	Theoretical	
				Accumulated Depreciated to 12/31/02	Life of Assets in Years
HON 4-drawer legal	3/31/1999	\$153.70	194	29.46	20
2 - Teller Stools	4/30/1999	\$219.42	195	41.14	20
HON chair, burgundy, 5901-AB62T	5/31/1999	\$152.64	196	27.98	20
Work stations & Chairs / Acct Dept	6/30/1999	\$25,334.00	197	4,539.01	20
Sharp EL-2630 Calculator	9/30/1999	\$153.70	200	25.62	20
VCR	9/30/1999	\$105.96	200	17.66	20
Calculator CS2850	10/31/1999	\$145.65	201	23.67	20
Dell Computer	12/31/1999	\$1,496.72	203	230.74	20
Sharp Calculator CS-2850	1/31/2000	\$162.92	204	24.44	20
Sharp Calculator CS-2850	4/30/2000	\$162.92	207	22.40	20
Sharp Calculator CS-2850	4/30/2000	\$162.92	207	22.40	20
Sharp Calculator CS-2850	4/30/2000	\$162.92	207	22.40	20

Jackson Purchase Energy Corporation
391.000 - Office Furniture & Equipment
December 31, 2002

Description	Place in Service		Cost	Remaining Months	Theoretical		Life of Assets in Years
	Date				Accumulated Depreciated to 12/31/02		
Executive Swivel Chair	4/30/2000		\$159.00	207	21.86		20
Dell Computer	6/30/2000		\$1,185.08	209	153.07		20
HON665LP Lateral File Cabinet, black, 5-drawer	9/30/2000		\$685.08	212	79.93		20
HON File Cabinet, 4-drawer, 30" wide, Black	10/31/2000		\$237.44	213	26.71		20
File Cabinet	1/31/2001		\$174.32	216	17.43		20
File Cabinet	1/31/2001		\$174.90	216	17.49		20
File Cabinet, 4-drawer, letter	3/31/2001		\$99.99	218	9.17		20
File Cabinet, 4-drawer	3/31/2001		\$99.99	218	9.17		20
File Cabinet, 4-drawer	3/31/2001		\$99.99	218	9.17		20
Bookshelves	3/31/2001		\$99.98	218	9.16		20
Bookcase	3/31/2001		\$106.00	218	9.72		20
Part Number 2005-11, Part of GPS Equipment	4/30/2001		\$4,693.54	219	410.68		20
Sharp CS-2850 Calculator	8/31/2001		\$152.64	223	10.81		20
Toshiba Copier	8/31/2001		\$1,023.41	223	72.49		20
Sharp CS-2850 Calculator	9/30/2001		\$152.64	224	10.18		20
Printer HP Laser J1200D	9/30/2001		\$422.94	224	28.20		20
Brother 62123 Laser Fax	10/31/2001		\$455.79	225	28.49		20
Steelcase Sensor Chair	11/30/2001		\$604.20	226	35.25		20
Ortho Posture Back Chair, Blue	11/30/2001		\$457.85	226	26.71		20
Work Bench, anti-static top and riser	1/31/2002		\$720.44	228	36.02		20
Low Back Marine Green Chair	3/31/2002		\$829.00	230	34.54		20
			<u>\$297,964.47</u>		<u>\$133,334.73</u>		

Jackson Purchase Energy Corporation
391.100 - Computer Equipment and Software
December 31, 2002

Description	Placed in Service		Remaining Months	Theoretical Accumulated Depr 12/3/02	Life of Asset in Years
	Date	Cost			
Computer relay - modem	9/3/1987	294.60	(124)	294.60	5
P.C. Support & Query	7/20/1988	1,611.75	(114)	1,611.75	5
IBM 3477 FC3 Infowindow w/14" Color Video	3/31/1990	1,764.00	(94)	1,764.00	5
IBM 3477 FC3 Infowindow w/14" Color Video	3/31/1990	1,764.00	(94)	1,764.00	5
IBM FC3 Infowindow 3477 14" Color monitor	7/18/1990	1,764.00	(90)	1,764.00	5
IBM FC3 Infowindow 3477 14" Color monitor	7/18/1990	1,764.00	(90)	1,764.00	5
IBM Infowindow 3477 14" Color monitor	6/12/1991	1,902.70	(79)	1,902.70	5
IBM Infowindow 3477 14" Color monitor	6/12/1991	1,902.70	(79)	1,902.70	5
IBM Infowindow 3477 14" Color monitor	9/25/1991	1,902.70	(76)	1,902.70	5
IBM Infowindow 3477 14" Color monitor	9/25/1991	1,902.70	(76)	1,902.70	5
MicroSoft Works	11/20/1991	121.90	(74)	121.90	5
MicroSoft Windows	11/20/1991	121.90	(74)	121.90	5
Epson LQ-1070 Printer	2/6/1992	306.34	(71)	306.34	5
12x12 Serila Digitizer 4 button cursor	2/6/1992	342.38	(71)	342.38	5
Lotus 1-2-3 Release 2.4	2/6/1992	472.76	(71)	472.76	5
Conduitt, handy boxes, cord Conn	3/4/1993	118.68	(58)	118.68	5
NEC Multisync 5FG 17" color monitor	3/24/1993	500.00	(58)	500.00	5
Summary Grid III 24x36 digitizer	3/24/1993	2,805.68	(58)	2,805.68	5
labor/exp/materials to install AS400	3/31/1993	14,381.61	(58)	14,381.61	5
IBM LaserPrinter w/toner #11 BVK78	4/28/1993	803.94	(57)	803.94	5
IBM 500 -sheet 2nd drawer (printer)	4/28/1993	276.66	(57)	276.66	5
labor & oh- Simmons, Downing	4/30/1993	245.76	(57)	245.76	5
IBM 500 sheet 2nd drawer (printer)	5/31/1993	276.66	(56)	276.66	5
1 Startek Active Hub 2 port 299AT	6/17/1993	1,342.90	(55)	1,342.90	5
IBM terminals -3487 HC3	7/12/1993	1,020.78	(54)	1,020.78	5
IBM terminals -3487 HC3	7/12/1993	1,020.78	(54)	1,020.78	5
IBM terminals -3487 HC3	7/12/1993	1,020.78	(54)	1,020.78	5
IBM terminals -3487 HC3	7/12/1993	1,020.78	(54)	1,020.78	5
Labor & Expense - AutoCad upgrade	5/4/1994	577.00	(44)	577.00	5
Telephone support-AutoCAD upgrade	5/4/1994	200.00	(44)	200.00	5
Upgrade for Aldus Pagemaker V.5.0	5/25/1994	166.95	(44)	166.95	5
Epson LQ870 & Printer	6/30/1994	469.74	(43)	469.74	5

Jackson Purchase Energy Corporation
391.100 - Computer Equipment and Software
December 31, 2002

Description	Placed in Service		Remaining Months	Theoretical Accumulated Depr 12/3/02	Life of Asset in Years
	Date	Cost			
Computer Cable 1500'	2/20/1995	190.80	(35)	190.80	5
Viewsonic 20" Monitor	3/8/1995	1,584.70	(34)	1,584.70	5
US Robotics 14.4 Ext FAX/Modem	3/8/1995	318.00	(34)	318.00	5
Installation of Existing Software	3/8/1995	1,272.00	(34)	1,272.00	5
Reinstallation of Existing Software	3/8/1995	636.00	(34)	636.00	5
Startek 2 Port Hub for AS400/PCs	2/29/1996	826.80	(23)	826.80	5
MAG 15" Color Monitors DX1595	2/29/1996	418.70	(23)	418.70	5
MAG 15" Color Monitors DX1595	2/29/1996	418.70	(23)	418.70	5
MicroSoft Office Standard, Full CD	9/5/1996	529.99	(16)	529.99	5
Word '95 full version V7	9/12/1996	317.99	(16)	317.99	5
Hewlett-Packard Printer (color) 682-c	10/17/1996	323.27	(15)	323.27	5
Digi View 14" Monitor SVGA	11/30/1996	306.34	(14)	306.34	5
HDD, Fdisk & Format	12/31/1996	265.00	(13)	265.00	5
Network Emergency Rescue	1/31/1997	763.12	(12)	763.12	5
15 Internet Pages - Liscense Agreements	2/28/1997	1,875.00	(11)	1,875.00	5
Microsoft Window w/stat Ms Office	2/28/1997	914.84	(11)	914.84	5
Microsoft Window w/stat 4.0	2/28/1997	323.97	(11)	323.97	5
Microsoft Window NT Server (5)	2/28/1997	811.46	(11)	811.46	5
Computer / Monitor	3/31/1997	2,304.58	(10)	2,304.58	5
Computer/ Monitor	3/31/1997	1,616.64	(10)	1,616.64	5
File Server	3/31/1997	2,048.24	(10)	2,048.24	5
Computer/ Monitor	3/31/1997	1,294.54	(10)	1,294.54	5
Desktop Publishing Software	3/31/1997	390.41	(10)	390.41	5
HP Deskjet 693C Printer	3/31/1997	286.19	(10)	286.19	5
5 PCI Ethernet Cards	4/30/1997	687.47	(9)	687.47	5
VGA to TV Elite Monitor with mouse	4/30/1997	221.07	(9)	221.07	5
Cirrus logic graphics card	4/30/1997	106.00	(9)	106.00	5
Superstack II Hubs Linkbuilder	4/30/1997	1,617.72	(9)	1,617.72	5
Office Professional '97 w/o mem software	4/30/1997	275.60	(9)	275.60	5
Mini-Tower P-120 PC	4/30/1997	763.20	(9)	763.20	5
Faxmodem (network)	4/30/1997	132.50	(9)	132.50	5
Ethernet Adapter & non partitimas	5/31/1997	1,351.50	(8)	1,351.50	5
CPU Monitor K-BD & Software	7/31/1997	1,653.60	(6)	1,653.60	5

Jackson Purchase Energy Corporation
391.100 - Computer Equipment and Software
December 31, 2002

Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated Depr 12/3/02	Life of Asset in Years
CPU Monitor K-BD & Software	7/31/1997	1,745.82	(6)	1,745.82	5
Lexmark Laser Printer LEXC26040 Karnes	7/31/1997	461.10	(6)	461.10	5
Megahertz Sportster PCMCIA Modem	8/31/1997	198.37	(5)	198.37	5
100 Meters UTI - Link -002	10/31/1997	16,094.50	(3)	16,094.50	5
PC Anywhere 8.0 95/m	11/30/1997	157.94	(2)	157.94	5
Software "const. Safety start up" Safety	11/30/1997	435.53	(2)	435.53	5
CD Rom Drive	11/30/1997	106.00	(2)	106.00	5
H.P. Deskjet 672C Printer (Open)	12/31/1997	211.99	(1)	211.99	5
Software/Microsoft Office	12/31/1997	159.00	(1)	159.00	5
Deskjet 672C Printer	1/31/1998	225.76	-	225.76	5
Compaq lap top for Acct Dept.	1/31/1998	2,586.38	-	2,586.38	5
Hub rack, Shelves & School	1/31/1998	190.78	-	190.78	5
Rubbermaid Keyboard Mapping Shelf	1/31/1998	294.04	-	294.04	5
Deboo-15" Monitor	1/31/1998	338.14	-	338.14	5
24ORT 11D Patch Panel cat. 5 Pat Cables	1/31/1998	254.74	-	254.74	5
Dell Notebook	1/31/1998	4,037.54	-	4,037.54	5
Printer w/cables & cartridge	2/28/1998	413.34	1	406.45	5
HP Deskjet 840c	2/28/1998	222.58	1	218.87	5
Deboo - computer	2/28/1998	1,054.70	1	1,037.12	5
24 Pin Printer LQ-870	2/28/1998	488.66	1	480.52	5
HP Scanjet 6100c Scanner	2/28/1998	783.34	1	770.28	5
Compaq Computer	3/31/1998	1,452.20	2	1,403.79	5
Scanjet 4C Scanner	3/31/1998	689.00	2	666.03	5
HP Laserject 4000N	3/31/1998	1,560.32	2	1,508.31	5
Laptop Computer Meter Dept	3/31/1998	3,545.70	2	3,427.51	5
Deboo Computer	3/31/1998	1,510.50	2	1,460.15	5
Network Card	4/30/1998	188.09	3	178.69	5
24 Port 10 Base T-Hub	4/30/1998	284.60	3	270.37	5
Motherboard, V-Card 16MB Ram	5/31/1998	169.60	4	158.29	5
Tripplite Smart 30000 UPS Sys AS400	5/31/1998	1,419.34	4	1,324.72	5
PC Network Card with New n/work	5/31/1998	433.94	4	405.01	5
Microsoft Office '97	6/30/1998	254.39	5	233.19	5
2 Batteries for hand held computers	6/30/1998	121.55	5	111.42	5

Jackson Purchase Energy Corporation
391.100 - Computer Equipment and Software
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Description	Placed in Service		Remaining Months	Theoretical Accumulated Depr 12/3/02	Life of Asset in Years
	Date	Cost			
Lexmark Printer - Extra Drawer	6/30/1998	164.30	5	150.61	5
Dell P6266/GXA - MT (Server)	6/30/1998	8,137.09	5	7,459.00	5
Dell P6266/GXA- MT (2 Edit)	6/30/1998	9,054.88	5	8,300.31	5
Auto Cad Map 2.DNT (5 Server)	6/30/1998	4,743.50	5	4,348.21	5
Oracle Workshop (5 Server)	6/30/1998	2,199.50	5	2,016.21	5
Eida CD Rom 12/244	6/30/1998	259.81	5	238.16	5
Mapping 3.0 Conversion fee	6/30/1998	2,400.00	5	2,200.00	5
DCA263 PC Adapter cables	6/30/1998	142.13	5	130.29	5
Windows NT Servicer	6/30/1998	719.74	5	659.76	5
Workstation Support w/C for Conversion	6/30/1998	365.30	5	334.86	5
2 Token ring adpt, cables	6/30/1998	924.05	5	847.05	5
Dell Dim XPS w/network	7/31/1998	2,010.82	6	1,809.74	5
Ethernet Cards	7/31/1998	428.74	6	385.87	5
Circuit UPS System - Generator	7/31/1998	776.51	6	698.86	5
New Electric SVS H/Book & CD	8/31/1998	743.65	7	656.89	5
Quantex Laptop	8/31/1998	2,134.00	7	1,885.03	5
HP Color Laser Jet Printer	9/30/1998	4,132.94	8	3,581.88	5
Computer 233 MHZ w/accessories	10/31/1998	1,457.50	9	1,238.88	5
2.4 Gig Hard Drive	10/31/1998	249.10	9	211.74	5
Parallel Port Zip Drive w/disks	11/30/1998	180.19	10	150.16	5
Crash Course Software	12/31/1998	250.00	11	204.17	5
Upgrade Advantage Computer	1/31/1999	1,225.90	12	980.72	5
Sentry Evaluation System	1/31/1999	15,830.04	12	12,664.03	5
5 Ethernet Cards	3/31/1999	412.74	14	316.43	5
HP Jet Direct Card - Network	3/31/1999	369.94	14	283.62	5
Pentium II w/Monitor	3/31/1999	1,217.94	14	933.75	5
19" Viewsonic Monitor	3/31/1999	592.54	14	454.28	5
Laserjet Printer w/cable	5/31/1999	445.10	16	326.41	5
Printer w/cartridge	5/31/1999	518.23	16	380.04	5
Mapping Software	5/31/1999	139.90	16	102.59	5
UPS 1000 Battery Backup Copier	7/31/1999	401.74	18	281.22	5
Converters/Hubs w Cable & Connectors	7/31/1999	833.66	18	583.56	5
Deskjet Printer	9/30/1999	1,107.70	20	738.47	5

Jackson Purchase Energy Corporation
391.100 - Computer Equipment and Software
December 31, 2002

Description	Placed in Service		Cost	Remaining Months	Theoretical		Life of Asset in Years
	Date				Accumulated Depr 12/3/02		
Desk Jet Printer	9/30/1999	105.86	20	70.57	5		
Deskjet Printer	9/30/1999	165.24	20	110.16	5		
Dell PC	10/31/1999	1,631.02	21	1,060.16	5		
HP Laserjet 1100x1p	10/31/1999	422.94	21	274.91	5		
HP Laserjet 1100x1p	10/31/1999	422.94	21	274.91	5		
HP Laserjet 1100x1p	10/31/1999	422.94	21	274.91	5		
HP Laserjet 1100x1p	10/31/1999	422.94	21	274.91	5		
HP Laserjet 1100x1p	10/31/1999	422.94	21	274.91	5		
HP Laserjet 1100x1p	10/31/1999	422.94	21	274.91	5		
HP Laserjet 1100x1p	11/30/1999	583.00	22	369.23	5		
HP Laserjet 1100x1	11/30/1999	422.94	22	267.86	5		
P O Entry, System Administrator Module	12/31/1999	886.70	23	546.80	5		
Software Assistance	12/31/1999	207.50	23	127.96	5		
Network Card for laptop	3/31/2000	104.94	26	59.47	5		
Micro Server CD Writer	3/31/2000	397.47	26	225.23	5		
Upgrade Mail Server	4/30/2000	594.66	27	327.06	5		
Cisco Communication AS/400	4/30/2000	994.10	27	546.76	5		
Network Equipment & Install	5/31/2000	1,323.71	28	705.98	5		
Dell Computer	5/31/2000	1,613.32	28	860.44	5		
PC Connection	5/31/2000	4,922.44	28	2,625.30	5		
Norton Anti-virus	5/31/2000	127.09	28	67.78	5		
HP Jet Printer & Cable	5/31/2000	466.35	28	248.72	5		
Dell Computer	8/31/2000	1,065.78	31	515.13	5		
Deskjet Printer	9/30/2000	105.99	32	49.46	5		
Plotter, paper, graphics	1/31/2001	8,425.58	36	3,370.23	5		
GPS 29756-80/Global Positioning System	1/31/2001	11,654.70	36	4,661.88	5		
Macintosh Computer System & Software	1/31/2001	3,899.74	36	1,559.90	5		
15" LCD Flat Panel Monitor	2/28/2001	740.94	37	284.03	5		
Replacement System for Mapping	3/31/2001	1,873.02	38	686.77	5		
Replacement System for Mapping	3/31/2001	1,873.02	38	686.77	5		
Computer	3/31/2001	3,229.45	38	1,184.13	5		
Computer Access	3/31/2001	316.94	38	116.21	5		
Computer Access	3/31/2001	395.85	38	145.15	5		

Jackson Purchase Energy Corporation
391.100 - Computer Equipment and Software
December 31, 2002

Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated Depr 12/3/02	Life of Asset in Years
RUS Software for Entire Company	3/31/2001	862.70	38	316.32	5
Flat Bed Scanner	3/31/2001	119.99	38	44.00	5
Flat Bed Scanner	3/31/2001	119.99	38	44.00	5
Laserjet Printer	3/31/2001	454.74	38	166.74	5
Monitors & CD recorders	3/31/2001	345.03	38	126.51	5
Vehicle Record Software	3/31/2001	149.95	38	54.98	5
Monitor	4/30/2001	253.48	39	88.72	5
CPU	4/30/2001	1,005.24	39	351.83	5
HP Laser Jet	4/30/2001	485.48	39	169.92	5
10 GIG Hard Drive	4/30/2001	147.34	39	51.57	5
Equipment, Charges, cables, software	4/30/2001	44,795.60	39	15,678.46	5
Travel Expense ITRON Meter reading Syst	4/30/2001	1,233.70	39	431.80	5
Computer	4/30/2001	1,464.92	39	512.72	5
HP Deskjet 840	4/30/2001	194.78	39	68.17	5
HP Laserjet 4100 Printer	5/31/2001	1,217.94	40	405.98	5
Computer System with Monitors	6/30/2001	1,275.18	41	403.81	5
Computer System with Monitors	6/30/2001	1,275.18	41	403.81	5
Contract labor set up - GPS	6/30/2001	120.00	41	38.00	5
Replacement System	7/31/2001	1,158.58	42	347.57	5
Translation Software	8/31/2001	1,590.00	43	450.50	5
Dell Inspiron 2500	9/30/2001	1,020.78	44	272.21	5
Dell System	10/31/2001	1,348.32	45	337.08	5
Lexmark Optra E312 Printer 1114607	10/31/2001	422.94	45	105.74	5
Replacement L Wedding	11/30/2001	1,253.98	46	292.60	5
Dell System	12/31/2001	1,242.32	47	269.17	5
Replacement System	2/28/2002	1,368.11	49	250.82	5
Dell Computer System	2/28/2002	1,101.34	49	201.91	5
FAS Asset Accounting	3/31/2002	2,740.00	50	456.67	5
Replacement Comp for S. Stegall	5/16/2002	1,026.08	52	136.81	5
Replacement Comp for L. Johnson & M. Key	5/16/2002	1,946.16	52	259.49	5
Dell Dimension 4500 Series	8/16/2002	1,247.62	55	103.97	5
Dell Dimension 4500 Series	9/12/2002	1,110.88	56	74.06	5
Dell Dimension 4500 Series	9/12/2002	1,142.68	56	76.18	5

Jackson Purchase Energy Corporation
391.100 - Computer Equipment and Software
December 31, 2002

Description	Placed in Service		Remaining Months	Theoretical Accumulated		Life of Asset in Years
	Date	Cost		Depr 12/3/02	Asset in Years	
Dell Precision 340 Series Mapping System	12/19/2002	1,662.09	59	27.70	5	
Falcon 330 Inventory Computer System	12/31/2002	143,171.46	59	2,386.19	5	
Intellitrack Software	12/31/2002	2,067.50	59	34.46	5	
Dimension 4550 Series	12/31/2002	2,472.50	59	41.21	5	
UAI Mapping System Software	12/19/2002	1,120.42	59	18.67	5	
	12/31/2002	29,542.75	59	492.38	5	
		<u>484,655.25</u>		<u>215,285.68</u>		

Jackson Purchase Energy Corporation
392,000 - Transportation Equipment
December 31, 2002

Unit	Year	Make	Type	Cost	Placed in Service Date	Remaining Months	Theoretical Accumulated Depreciation to 12/31/02	Life of Asset in Years
1	02	Mercury	Grand Marquis	43,990.00	9/30/2002	56	\$2,932.67	5
2	02	Chev	Trailblazer LL	24,300.50	4/16/2002	51	\$3,645.08	5
3	03	FTL	FL70	106,464.83	8/16/2002	115	\$4,436.03	10
28	95	Ford	F80 Bucket	59,248.64	10/25/1995	33	\$42,955.26	10
4	97	Ford	Bucket Truck	90,296.21	9/24/1996	44	\$57,187.60	10
5	93	Ford	F800 Bucket Truck	78,972.94	4/14/1993	3	\$76,998.62	10
6	01	FRHT	Truck	130,627.76	5/8/2001	100	\$21,771.29	10
7	00	Chev	Pickup	20,132.22	7/12/2000	30	\$10,066.11	5
8	98	Chev	4X4 Pickup	19,399.00	3/24/1998	2	\$18,752.37	5
9	97	Frey	FL80 Bucket	74,162.78	3/28/1997	50	\$43,261.62	10
10	99	FRHT	FL80	97,258.09	5/21/1999	76	\$35,661.30	10
11	93	Ford	F150 Pickup	13,853.02	9/25/1992	0	\$13,853.02	5
12	95	Ford	Explorer	28,832.20	3/17/1995	0	\$28,832.20	5
13	02	Chev	1500 4WD	18,550.00	5/16/2002	52	\$2,473.33	5
14	02	Chev	Trailblazer LL	24,300.50	4/16/2002	51	\$3,645.08	5
15	01	Chev	K1500 4X4	19,557.56	3/5/2001	38	\$7,171.11	5
16	01	FRHT	Truck	108,262.50	12/6/2000	95	\$22,554.69	10
17	02	FRHT	Truck	108,185.22	12/7/2001	107	\$11,720.07	10
18	02	Chev	Trailblazer LL	24,300.50	4/16/2002	51	\$3,645.08	5
19	01	Ford	Expedition	27,921.63	4/12/2001	39	\$9,772.57	5

Jackson Purchase Energy Corporation
392.000 - Transportation Equipment
December 31, 2002

Unit	Year	Make	Type	Cost	Placed in Service Date	Remaining Months	Theoretical Accumulated Depreciation to 12/31/02	Life of Asset in Years
20	99	Chev	Pickup	19,823.58	5/3/1999	16	\$14,537.29	5
21	01	Chev	K1500 4X4	20,656.81	3/5/2001	38	\$7,574.16	5
22	02	FRHT	Truck	87,034.40	10/12/2001	105	\$10,879.30	10
23	94	GMC	C7H042 Buck	123,855.54	8/25/1994	19	\$104,245.08	10
24	00	Ford	Taurus	17,100.00	9/5/2000	32	\$7,980.00	5
25	98	F80	Ford F80	113,639.00	11/5/1997	60	\$56,819.50	10
26	02	Chev	K1500 4X4	20,138.94	7/3/2002	56	\$1,342.60	5
27	01	FRHT	FL80 Knuckle	52,971.50	5/17/2000	88	\$14,125.73	10
29	99	Chev	Fitsde Pickup	23,908.87	7/14/1999	18	\$16,736.21	5
30	03	FTL	FL70	107,154.83	8/21/2002	115	\$4,464.78	10
31	91	INTL	4800 Digger	121,217.99	4/2/1991	0	\$121,217.99	10
32	00	Chev	Pickup	20,125.45	7/12/2000	30	\$10,062.73	5
33	03	Chev	Pickup	26,093.53	10/1/2002	57	\$1,304.68	5
34	01	FRHT	FL80	62,076.50	5/30/2000	88	\$16,553.73	10
77	00		Backhoe	4,454.71	12/31/1978	0	\$4,454.71	10
809	90	DW	Trailer	4,993.58	9/20/1990	0	\$4,993.58	10
811	68	DW	Ditch Witch Trailer	895.00	6/30/1970	0	\$895.00	10
909	99		Truck Trailer	11,102.00	6/29/1999	77	\$3,978.22	10
908	97		Backhoe Trailer	8,617.00	4/23/1997	51	\$4,954.78	10
911	97		Utility Trailer	1,298.50	8/15/1997	55	\$703.35	10

Jackson Purchase Energy Corporation
392.000 - Transportation Equipment
December 31, 2002

Unit	Year	Make	Type	Cost	Placed in Service Date	Remaining Months	Theoretical Accumulated Depreciation to 12/31/02	Life of Asset in Years
912	88		Sauber Trailer	32,716.90	7/27/1988	0	\$32,716.90	10
913	69		Power Pole Trailer	1,883.20	1/1/1969	0	\$1,883.20	10
921	99		Ditch Witch	54,019.80	5/18/1999	76	\$19,807.26	10
923	99		Truck Trailer	11,102.00	6/29/1999	77	\$3,978.22	10
				<u>2,065,495.73</u>				
							<u>\$887,544.08</u>	

Jackson Purchase Energy Corporation
393.000 - Stores Equipment
December 31, 2002

Description	Placed in Service Date	Cost	Remaining Months	Theoretical	
				Accumulated Depreciation to 12/31/02*	Life of Asset in Years
Hand Truck #Q274827					
Platform					
Statewide RECC Racks	4/30/1953	\$118.35	(357)	118.35	20
*					
Drum Storage Racks	2/8/1971	\$282.52	(143)	282.52	20
*					
Desk 12-024A	2/8/1971	\$322.31	(143)	322.31	20
Portable Meter rack	2/8/1971	\$62.38	(143)	62.38	20
Toledo Beam Floor Scale	3/1/1971	\$448.15	(142)	448.15	20
2 - Storage cabinets	4/15/1971	\$1,700.00	(141)	1,700.00	20
Platform Ladder	10/22/1971	\$158.76	(135)	158.76	20
Shelving & Freight	10/30/1971	\$133.84	(135)	133.84	20
Shelving & Freight	11/30/1971	\$5,108.67	(134)	5,108.67	20
12 Mini Module racks	6/30/1976	\$5,130.02	(79)	5,130.02	20
*					
Four wheel wagon - Material cart	9/30/1977	\$487.12	(64)	487.12	20
Shelves - Warehouse	11/30/1978	\$150.00	(50)	150.00	20
Forklift Clark GPS30(s)	11/11/1986	\$2,841.61	46	2,296.97	20
Green Paint LPG with tank					
Hopper - Self Dumping	7/9/1987	\$20,168.10	54	15,630.28	20
	9/17/1987	\$811.70	56	622.30	20

Jackson Purchase Energy Corporation
393.000 - Stores Equipment
December 31, 2002

Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated		Life of Asset in Years
				Depreciation to 12/31/02*		
Hopper - Self Dumping Aluminum Dock Board Shelving for Warehouse	10/21/1987 7/6/1988 9/14/1988	\$774.95 \$1,522.92 \$471.38	57 66 68	590.90 1,104.12 337.82		20 20 20
Equipto Uprights - Shelving at end of warehouse Wire Fence - Warehouse, freight, wire panel, decking, doors	1/31/1989	\$3,306.66	72	2,314.66		20
Craftsman Wet & Dry Shop Vac - 16 gallon Forklift Cylinder - 30 lb. Pedestal Mounted Fan Black & Decker Bench Grinder	1/31/1989 6/14/1990 7/31/1990 11/30/1990 9/16/1992	\$7,828.95 \$104.87 \$133.35 \$244.81 \$113.90	72 89 90 94 116	5,480.27 65.98 83.34 148.93 58.85		20 20 20 20 20
Steel Banding Tensioner T- 34-P, push type with 100- 567 Dispenser push type Heavy-duty Drum Lifter Jet Pallet Valve PT-2748L stock# 140065	5/18/1994 9/28/1994 11/2/1995	\$518.34 \$165.58 \$413.40	136 140 154	224.61 68.99 148.14		20 20 20

Jackson Purchase Energy Corporation
393,000 - Stores Equipment
December 31, 2002

Description	Placed in Service Date	Cost	Remaining Months	Theoretical	
				Accumulated Depreciation to 12/31/02*	Life of Asset in Years
Line Hose Boxes for Storage	10/31/1996	\$475.16	165	148.49	20
#4000 Black Storage Cabinet / Gloves	4/30/1997	\$318.00	171	91.43	20
Reel Thing - Pick Up Wire Reels	9/30/1997	\$179.49	176	47.86	20
3 - two gauge wire mesh baskets	7/31/1998	\$771.97	186	173.69	20
2 - Wire Containers	1/31/1999	\$1,486.92	192	297.38	20
Twenty foot fiberglass ladder	4/30/1999	\$329.76	195	61.83	20
68 - Beams for Shelves Storage Shelves for Warehouse	4/30/2000	\$2,689.30	207	369.78	20
Shelves for Warehouse Ladder	5/31/2000	\$1,974.32	208	263.24	20
	6/30/2000	\$5,714.49	209	738.12	20
	3/31/2002	\$358.44	230	14.94	20
Oil Containment Platforms	11/26/2002	\$592.02	238	4.93	20
		<u>\$68,412.51</u>		<u>45,489.97</u>	

Jackson Purchase Energy Corporation
394,000 - General Plant - Tools, Shop, Garage Equipment
December 31, 2002

Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated depreciation 12/31/02	Life of Asset in Years
2 - Slack Blocks #4999-2	12/31/1969	\$130.00	(217)	130.00	15
6 - Line Guards #13648-32	12/31/1969	\$363.00	(217)	363.00	15
2 - Lever Lifts #4989	12/31/1969	\$122.80	(217)	122.80	15
Tire Rack #6431 #4534 Statewide RECC	3/16/1971	\$66.39	(202)	66.39	15
Dual Truck Wheel Dollie or Jack	8/31/1972	\$256.20	(185)	256.20	15
Enerpac Cylinder - Enerpac Hose - Trans Jack, Coupler Cylinder Pump	2/28/1974	\$234.91	(167)	234.91	15
Dead End Tool (suspension insulator change out jack)	8/30/1975	\$350.75	(149)	350.75	15
Black & Decker Bench Grinder	7/30/1975	\$374.25	(150)	374.25	15
Steel Cabinet, upright	6/30/1975	105.86	(151)	105.86	15
3 - Steel Storage Cabinets, upright	5/30/1975	\$356.67	(152)	356.67	15
Die strip pusher rod trans Elbo Puller	3/31/1977	\$257.75	(130)	257.75	15
AC-DC 250A Welder, 250' Welding Cable	12/31/1978	\$994.77	(109)	994.77	15
Overhead Hoist	11/30/1978	\$450.00	(110)	450.00	15
Impact Wrench, electric, Black & Decker, #624	11/30/1978	\$125.75	(110)	125.75	15

Jackson Purchase Energy Corporation
394.000 - General Plant - Tools, Shop, Garage Equipment
December 31, 2002

Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated		Life of Asset in Years
				depreciation	12/31/02	
4 - Heavy duty Machinery Dollies 25 ton capacity without swivel (transformer dollies)	3/31/1978	\$966.68	(118)		966.68	15
Pole Jack	10/9/1979	\$1,044.75	(99)		1,044.75	15
Kearney 18" tool with case	6/30/1979	\$547.05	(103)		547.05	15
Phillips red head tool & kit 747-30	12/31/1980	\$611.73	(85)		611.73	15
10 - Ground Clamp Sets #132290-20	11/14/1980	\$1,715.18	(86)		1,715.18	15
Sander/Grinder and Wheels, Black & Decker	7/10/1980	\$216.09	(90)		216.09	15
Winch Hoist	12/31/1981	\$628.56	(73)		628.56	15
6 - Underground Block (conduit roller)	10/31/1981	\$692.58	(75)		692.58	15
Manhole Ventilators & Equipment	9/10/1981	\$1,544.59	(76)		1,544.59	15
Manhole Guard Rails with Shield	9/10/1981	\$420.00	(76)		420.00	15
Combustible Gas Meter & Equipment	9/10/1981	\$418.22	(76)		418.22	15
Oxygen Indicator	9/10/1981	\$306.60	(76)		306.60	15
Louisville Ladder	9/3/1981	\$252.00	(76)		252.00	15
Greenlee Bender #850	7/31/1981	\$1,207.50	(78)		1,207.50	15
Water Pump 2" URD	5/31/1981	\$422.85	(80)		422.85	15
Kearney WH2 with insulated handle	5/31/1981	\$683.58	(80)		683.58	15
4 - Quadrant Blocks (rollers)	5/31/1981	\$9,112.72	(80)		9,112.72	15
R14 Gas Powered Tamper	5/30/1981	\$2,115.75	(80)		2,115.75	15

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated depreciation 12/31/02	Life of Asset in Years
2 - Universal Pruners	10/31/1982	\$132.50	(63)	132.50	15
2 - Cadillac Belts IVESCO	8/30/1982	\$287.28	(65)	287.28	15
Cadillac Hoist	2/28/1982	\$287.28	(71)	287.28	15
Simplex Pole Jack	2/28/1982	\$773.86	(71)	773.86	15
Running Ground, type DG4100	9/30/1983	\$173.70	(52)	173.70	15
2 - Stringing Blocks	9/30/1983	\$640.79	(52)	640.79	15
50 - XS100B Blocks #693, Aluminum					
Stringing Blocks, \$59.60 each	8/31/1983	\$3,175.50	(53)	3,175.50	15
Telepole measuring stitch	6/30/1983	\$216.35	(55)	216.35	15
4 - Rolatape 100' fiberglass tapes	5/31/1983	\$204.69	(56)	204.69	15
Fixed Spider collapsible reel (take-up reel)					
Screw-type anchor auger	5/31/1983	\$147.08	(56)	147.08	15
Three quarter ton coffin chain	4/30/1983	\$100.07	(57)	100.07	15
Lyon Bulk Storage Racks	3/31/1983	\$366.35	(58)	366.35	15
XA-100 Blocks	3/31/1983	\$784.77	(58)	784.77	15
Three quarter ton hoist	3/31/1983	\$3,604.60	(58)	3,604.60	15
Storage Racks	2/28/1983	\$548.10	(59)	548.10	15
Yale Hoist & Chain	2/28/1983	\$428.77	(59)	428.77	15
Joslyn J Torque, for screw axe	1/31/1983	\$602.70	(60)	602.70	15
	1/31/1983	\$258.51	(60)	258.51	15

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated depreciation 12/31/02	Life of Asset in Years
AG Duff Norton (3/4 Ton) Coffin Hoist Lever	10/31/1984	\$197.19	(39)	197.19	15
2 - Slings - Endless Type	10/31/1984	\$154.25	(39)	154.25	15
2 - Nylon Ratchet Hoists 2-ton	9/21/1984	\$721.19	(40)	721.19	15
2 - Steel Hoists	6/30/1984	\$252.21	(43)	252.21	15
Hydraulic Booster for Operating Kearney Comp Tool	6/30/1984	\$2,360.40	(43)	2,360.40	15
Battery Tester	5/31/1984	\$156.80	(44)	156.80	15
Ladder 5'	10/23/1985	\$57.75	(27)	57.75	15
Cable Ground Locator, Model 71-620-00	9/25/1985	\$207.37	(28)	207.37	15
Hand Drill	8/31/1985	\$115.40	(29)	115.40	15
Model 400 Rolatape Measuring Wheel	7/31/1985	\$62.58	(30)	62.58	15
2 - Ladders, grip strut with handrail	7/31/1985	\$305.96	(30)	305.96	15
4 - Tamping Bars 8'	6/30/1985	\$187.32	(31)	187.32	15
2 - Crow Digging Bar 8'	6/30/1985	\$122.09	(31)	122.09	15
4 - "Chicago" Klein Grips (come-along grips)	5/31/1985	\$342.72	(32)	342.72	15
Bolt Cutter type 10-667	3/31/1985	\$85.51	(34)	85.51	15
2 - Klein 10" Ratchet cable cutters	2/28/1985	\$131.00	(35)	131.00	15
4 - Bushnell Binoculars	1/31/1985	\$270.78	(36)	270.78	15

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated		Life of Asset in Years
				depreciation	12/31/02	
Ladder - 27' fiberglass extension ladder	12/11/1986	\$392.92	(13)		392.92	15
Hot Line Cutter	10/1/1986	\$413.70	(15)		413.70	15
2 - Kearney Insulated Heads	10/1/1986	\$283.50	(15)		283.50	15
Greenlee PVC Heater	8/13/1986	\$917.70	(17)		917.70	15
Cable & Earth Fault Locator LTM 8604	7/30/1986	\$2,492.28	(18)		2,492.28	15
2 - Chain Hoists	6/25/1986	\$280.67	(19)		280.67	15
2 - Hoists 3/4 ton cadillac	6/25/1986	\$280.67	(19)		280.67	15
3 - pressure hoses for hydraulic booster	4/8/1986	\$377.05	(21)		377.05	15
Pressure Hose (goes with hydraulic booster)	3/31/1986	\$377.05	(22)		377.05	15
Impact Wrench Holder	3/19/1986	\$52.97	(22)		52.97	15
11 - Link Sticks - Hoist	3/5/1986	\$673.37	(22)		673.37	15
Canister Container for rubber goods	2/28/1986	\$134.52	(23)		134.52	15
Jack Stands part# LIN 93522	2/12/1986	\$200.02	(23)		200.02	15
3 - Ridgid 73120 Hoists #582	12/10/1987	\$423.52	(1)		423.52	15
2 - Snatch Blocks	12/10/1987	\$445.20	(1)		445.20	15
Bolt Cutter 24"	11/11/1987	\$54.87	(2)		54.87	15
2 - Power Drills	11/11/1987	\$515.82	(2)		515.82	15
3M Cable & Earth Fault Locator	11/4/1987	\$2,492.49	(2)		2,492.49	15

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated depreciation 12/31/02	Life of Asset in Years
C417-0367 Chance Hoist 2000lb. Rating - Gasoline Drive	10/9/1987	\$1,971.90	(3)	1,971.90	15
Banana Peeler Stripping Tool, Blade & Wedge	10/9/1987	\$466.10	(3)	466.10	15
6 - Knopp Phase Sequence indicators, ABC Model, Voltage BZ	10/9/1987	\$1,014.30	(3)	1,014.30	15
Coffing Hoist 3/4 ton	9/17/1987	\$213.36	(4)	213.36	15
Voltage Detector, Multiple Range, #T403- 2272	9/10/1987	\$606.90	(4)	606.90	15
Transmission Test Set (Impairment & Measuring Set)	7/23/1987	\$2,646.00	(6)	2,646.00	15
Ladder - 6' Fiberglass stepladder FG0306	7/9/1987	\$95.40	(6)	95.40	15
Model 116 Leitz 30 min transit with tripod	7/9/1987	\$936.60	(6)	936.60	15
2 - Pruners #10-019	5/27/1987	\$143.42	(8)	143.42	15
12 - Signs - "Utility Work Ahead"	4/8/1987	\$1,890.00	(9)	1,890.00	15
3 - Klein Cable Cutters 63060	12/14/1988	\$274.24	11	257.48	15
3 - Universal Tree Pruners (Hastings)	12/14/1988	\$234.57	11	220.24	15
3 - Dillon Dynamometers 5 dial, 5000 lb capacity	12/14/1988	\$1,622.25	11	1,523.11	15

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated		Life of Asset in Years
				depreciation	12/31/02	
Rolatape Measuring Wheel	11/23/1988	\$417.57	10		394.37	15
10 - Leitz 8' range poles	11/9/1988	\$577.50	10		545.42	15
Ladder - Fiberglass extension ladder	11/9/1988	\$193.73	10		182.97	15
4 - Telescopic Measuring Stick #C403-1739E	11/9/1988	\$982.80	10		928.20	15
Hand Bearing Compass KB-14 Azimuth	10/12/1988	\$60.13	9		57.12	15
Conductempor (sag meter) Model 160						
F/C with case	10/5/1988	\$107.10	9		101.75	15
Chainsaw - Husq. 44	6/9/1988	\$308.70	5		300.13	15
Rush Borer (penetrator tool) 12", 2 thread	5/25/1988	\$203.02	4		198.51	15
10 - Chance Grounding Cluster Bars #T600-1549	3/11/1988	\$808.50	2		799.52	15
2 - snatch blocks	2/11/1988	\$222.60	1		221.36	15
Transformer dolly CMP #15 Pole Type 1500lb.	2/2/1988	\$781.03	1		776.69	15
Hastings Reel Handling Tool #3485	1/12/1988	\$63.00	-		63.00	15
Klein Ratcheting Cable Cutter	1/7/1988	\$106.11	-		106.11	15
Drum Transporter 4T4 EZE #7416900	1/7/1988	\$224.42	-		224.42	15

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated depreciation 12/31/02	Life of Asset in Years
Hastings fiberglass tool board #05-908-1	11/29/1989	\$101.38	22	88.99	15
3 - Jumpers	11/29/1989	\$354.26	22	310.96	15
Chance Impact Elbow Puller C403-1850 with Storage Bag and Grippers	9/13/1989	\$226.01	20	200.90	15
Salisbury URD/SWBD Rubber Blanket & R-96 Salisbury self storing Grd. Barrier Power Drill	8/9/1989	\$180.60	19	161.54	15
2 - Reel Things RT-20	5/10/1989	\$279.19	16	254.37	15
4 Hoists 300 (Hastings)	4/27/1989	\$303.08	15	277.82	15
9 -Jumpers	4/13/1989	\$707.70	15	648.73	15
P40 Rod Pusher and related parts	4/10/1989	\$1,747.59	15	1,601.96	15
2 - Pair binoculars 10 x 50	3/1/1989	6806.63	14	6,277.23	15
	1/18/1989	\$71.37	12	66.61	15
(Moore Maintenance) New Gas Tanks with Monitors, Diesel & Unleaded, piping, sand, meters, concrete slab over tanks, 3 truckloads of white rock for gas tank area	11/21/1990	\$28,435.71	34	23,064.52	15
Safety Device for Ladder, fiberglass legs	11/16/1990	\$231.99	34	188.17	15

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated		Life of Asset in Years
				depreciation	12/31/02	
Hydraulic Pump Head	10/31/1990	\$1,297.44	33	1,059.58		15
Booster Hydraulic	10/31/1990	\$3,556.30	33	2,904.31		15
Buried Cable Locator, Matel Model 573A-P	10/24/1990	\$3,158.80	33	2,579.69		15
Galvanized Cable Reel	10/17/1990	\$591.50	33	483.06		15
3 - Klein Cable Cutters	10/4/1990	\$343.44	33	280.48		15
Greenlee #690 Tape & Blower with 3 pulling grips 10505	5/9/1990	\$997.37	28	842.22		15
Tool holder, fiberglass #45004	4/25/1990	\$113.04	27	96.08		15
3 - Klein Cable Cutters 63060	4/12/1990	\$340.20	27	289.17		15
6 - Cooper 200 Amp Fault Indicators, Line Amperage Indicators	4/12/1990	\$926.10	27	787.19		15
Metrotech Model 810 RF Line Tracer, Metrotech Model 4820 RF Metroclamp	12/18/1991	\$2,511.25	47	1,855.53		15
N/S Roper Whitney Punch	11/27/1991	\$527.88	46	392.98		15
138031190/138032026						
Storage Cabinet, Eagle Mfg. Co., Model #1945, 45 gallon capacity, yellow, 3-shelves, with sign "Flammable - Keep Fire Away"	7/30/1991	\$600.51	42	460.39		15

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated		Life of Asset in Years
				depreciation	12/31/02	
2 - wrench pipes #848 aluminum, for underground conduit	6/19/1991	\$420.40	41	324.64		15
Tool Tray #TT3	6/12/1991	\$182.99	41	141.31		15
Digital Readout Scale 10,000lb. #CA 10,000, (crane scale)	4/4/1991	\$1,914.73	39	1,499.87		15
4 - Hand-Held Ratchet Cutters R-750A	3/20/1991	\$445.20	38	351.21		15
3 - Hot Cutters	1/31/1991	\$356.10	36	284.88		15
Mound City Level Rod, white fiberglass with cover, 25' telescoping	12/30/1992	\$159.32	59	107.10		15
2 - Hand Compression Tools "O" Die JRK-0-63F	12/3/1992	\$473.18	59	318.08		15
5 - Joslyn Nicopress tools, Nico 51-peach tool, item#384092166	12/3/1992	\$731.40	59	491.66		15
Jet Drill Press #JDP14M	11/25/1992	\$407.70	58	276.33		15
Klein Ratchet Cable Cutters	10/28/1992	\$136.46	57	93.25		15
Kearney Cutoff Die part No. 100024, tool to cut connectors off o/h lines	10/8/1992	\$433.22	57	296.03		15
3 - Yale Ratchet Hoists A540 Part No.A103-142, 1.5 ton PE with 5' lift PCN 831-06108	9/24/1992	\$954.00	56	657.20		15

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated depreciation 12/31/02	Life of Asset in Years
4 - Controller, Spider 3-078-004, includes storage reel and spiderflex rope, 3,000' length each rope - 1 each of black, blue, green, and orange - 5/16"----- 1 adapter, winch shaft s-75-wa item No. 1-975-004-----1 ground running, DG-4100 item# 168-010-01	9/24/1992	\$10,254.95	56	7,064.52	15
TED 262, 1.5 HP Engine drill 1/2"	9/3/1992	\$339.18	56	233.66	15
TED 262, 1.5 HP Engine drill 1/2"	8/6/1992	\$312.70	55	217.15	15
Cable cutter z6713	7/29/1992	\$122.13	54	85.49	15
2 - Klein Ratchet cutters	7/29/1992	\$242.00	54	169.40	15
Winch Hoist 12v	7/29/1992	\$1,171.35	54	819.95	15
2 - Yale A500 3/4 ton Ratchet Hoists with 5' lift PCN 831-04108	7/15/1992	\$445.20	54	311.64	15
TED 262, 1.5 HP Engine drill 1/2"	7/1/1992	\$312.70	54	218.89	15
Jack and jack adapter	7/1/1992	\$1,482.94	54	1,038.06	15
A150 Puller Alum. Ratchet	6/10/1992	\$170.29	53	120.15	15
Milwaukee 6140 4 1/2" grinder	6/10/1992	\$102.82	53	72.55	15
Tanaka Gas-powered drill 1/2", 1.5 HP Engine	6/3/1992	\$312.70	53	220.63	15
Cutting Torch	6/3/1992	\$127.32	53	89.83	15

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated depreciation 12/31/02	Life of Asset in Years
Rolatape MD 400 Measuring Wheel, single center	5/20/1992	\$128.21	52	91.17	15
Cable cutter 29" hard cable 8690FH HKP	3/6/1992	\$328.09	50	236.95	15
Cable cutter 29" hard cable 8690FH HKP					
Yale ratchet Hoist 3/4 ton, lever lift	3/6/1992	\$328.09	50	236.95	15
3 - Jumpers	2/6/1992	\$222.60	49	162.00	15
1 - Jumper 10' tool with clamp, #2 15KV with 2260 clamp	2/6/1992	\$521.20	49	379.32	15
2 - Jumpers	2/6/1992	\$173.74	49	126.44	15
Chainsaw Stihl, Model No. 009L EQZ, 2.5 cu. Inch, electronic quick stop	2/6/1992	\$347.46	49	252.87	15
6 - wire grips #LMG4600	1/22/1992	\$210.15	48	154.11	15
2 - HK Porter heavy duty cutters	12/15/1993	\$670.03	71	405.74	15
#0190FCX	12/1/1993	\$310.54	71	188.05	15
6 - Hastings Tel-o-pole Hot Sticks 35' #ST-235	12/1/1993	\$1,997.17	71	1,209.40	15
2 - Hastings Regulator Neutral Detectors	12/1/1993	\$1,224.30	71	741.38	15
Greenlee Cable cutter #753	11/4/1993	\$274.96	70	168.03	15

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated depreciation 12/31/02	Life of Asset in Years
Hydraulic Pole Tamp HTH 4802 with 3/8 in. quick couplings HTMA type	11/4/1993	\$1,007.00	70	615.39	15
Extension Ladder 20'	9/30/1993	\$243.80	68	151.70	15
6 - Bushing Adapters push-op with 6 standoff 600A 15/25 insulated bushings.	9/30/1993	\$2,940.86	68	1,829.87	15
5 - Reel Things RT-20 one-ton capacity, fits 2"-4" arbor hol	9/22/1993	\$938.39	68	583.89	15
Hydraulic Ground Rod Driver, Model HTH 4826 with quick couplings, 3/8 in. HTMA type	9/15/1993	\$2,153.03	68	1,339.66	15
Hydraulic Pole Tamp HTH 4802 with 3/8 in. quick couplings HTMA type	9/15/1993	\$1,357.00	68	844.36	15
Rolatape MD 400 Measuring Wheel	8/4/1993	\$149.74	67	94.00	15
Fiberglass legs for ladder SL3101	7/15/1993	\$201.35	66	127.52	15
6 - NicoPress Compression Tools, NTS-51-Peach, 19" with HD anvil	6/30/1993	\$735.09	65	469.64	15
Hydraulic Ground Rod Driver, Model HTH 4826 with quick couplings, 3/8 in. HTMA type	6/30/1993	\$1,683.10	65	1,075.31	15
Chainsaw Stihl #034 AV, 18"	6/17/1993	\$505.75	65	323.12	15

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated depreciation 12/31/02	Life of Asset in Years
Chainsaw Poulan, Model No. 2500 Farmhand 18" Little Mule 1500 Hoist 300D 3000lb capacity	6/17/1993	\$200.34	65	128.00	15
2 - Hydraulic Ground Rod Drivers, Model HTH 4826 with 3/8 and 1/2 HTMA quick couplings	5/19/1993	\$219.09	64	141.19	15
Simplex Pole Jack with Chain #A1538 / #01480	5/19/1993	\$4,673.31	64	3,011.69	15
2 - BLI ODFI Compression Tools, Hand tool "O" & "D"	4/14/1993	\$1,161.04	63	754.68	15
Tanaka 1.5 HP gas powered drill, 1/2"	2/3/1993	\$581.73	61	384.59	15
2 - Cable Cutters #63060	2/3/1993	\$323.30	61	213.74	15
2 - Triple grounding kit, COPS	1/6/1993	\$256.54	60	171.03	15
2637162B34M	1/6/1993	\$1,187.20	60	791.47	15
3 - Ratchet Cable Cutters #63060 10" Ratchet	12/22/1994	\$362.43	83	195.31	15
Kearney Pop Tool 17" straight insulated fixed "O" nose Die, #HTT0633F	12/15/1994	\$339.90	83	183.17	15

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical	
				Accumulated depreciation 12/31/02	Life of Asset in Years
Hastings Fiberglass tool board for aerial bucket truck	12/8/1994	\$148.40	83	79.97	15
4 - Little Mule Hoists Model 300D	11/9/1994	\$934.75	82	508.92	15
Greenlee Ratchet Cable Cutter #45206 Kearney Pop Tool 17" straight insulated fixed "O" Die, #HTT0633F	11/3/1994	\$189.74	82	103.30	15
3 - Blackburn Compression Tools #ODFI "O" & "D" Die	10/12/1994	\$332.79	81	183.03	15
EB 5000 Generator #3110817	9/28/1994	\$1,017.60	80	565.33	15
Greenlee cutter tool #704	9/28/1994	\$2,012.94	80	1,118.30	15
	9/7/1994	\$119.39	80	66.33	15
Side load test bracket assembly, used to check side pull on derrick, #702-9042B	7/28/1994	\$385.46	78	218.43	15
3 - Line Lites, Model 4D with DC Charger Rack	7/6/1994	\$621.27	78	352.05	15
Line Lite, Model 4D with DC Charger Rack	7/6/1994	\$207.09	78	117.35	15
2 - Line Lites, Model 4D with DC Charger Rack	7/6/1994	\$414.18	78	234.70	15

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Description	Placed In Service Date	Cost	Remaining Months	Theoretical Accumulated depreciation 12/31/02	Life of Asset in Years
20 - Line Guard couplers 4'6" with 4' fiberglass handle #1364832	6/8/1994	\$3,241.06	77	1,854.61	15
3 - Triple Square Lineman's Wrench #51902 Lowell(Hall's)	6/1/1994	\$313.23	77	179.24	15
2 - Tool Boxes, 65" Removable Honda Trash Pump, Model # WT 40X, with 4" x 50' discharge hose, 4" x 20' suction hose with 4' valve	5/25/1994	\$327.39	76	189.16	15
Standard Blower with 15' ducting 14811/14813 for URD installation	5/25/1994	\$3,658.58	76	2,113.85	15
Above ground tank, oil storage, 300 gallon, double wall tank with emergency vents, 5 gallon containment, tee vents 38" x 60"	5/18/1994	\$987.47	76	570.54	15
4 - NicoPress Compression Tools, 51-peach	5/11/1994	\$1,522.27	76	879.53	15
Hand Drill	5/4/1994	\$506.01	76	292.36	15
Jambskid base section for rollers - pulling	4/6/1994	\$168.69	75	98.40	15
URD Cable	4/6/1994	\$779.10	75	454.48	15
Fiberglass handle bolt cutters RW50020 18"	3/17/1994	\$103.88	74	61.17	15

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated depreciation 12/31/02	Life of Asset in Years
4 - Line Lites, Model 4D with DC charger rack MSA Passport 4-way meter, LEL-Oxy- CO-H2s, charger, 10 ft. sample line, probe tube, square washer, etc.. Includes calibration kit with gas, computer software (data docking) and protective boot (type A) Jabasco Pump A400 #11810-0003	3/17/1994	\$802.92	74	472.83	15
	3/3/1994	\$3,073.02	74	1,809.67	15
	2/26/1994	\$289.87	73	172.31	15
2 - pairs Nikon binoculars 10 x 50 #7891 Dewalt Spade Handle Drill #584D0D Ratchet cutter R750A	2/16/1994	\$275.43	73	163.73	15
	2/16/1994	\$158.99	73	94.51	15
	2/4/1994	\$174.90	73	103.97	15
3 - Sheave Cable Guide, Condux #08539800	2/4/1994	\$1,520.04	73	903.58	15
3 - sheave cable guides, Condux #08539600	2/4/1994	\$1,138.44	73	676.74	15

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated depreciation 12/31/02	Life of Asset in Years
Condux Jamb Skid, for rollers - pulling URD cable, #08097002	2/4/1994	\$820.97	73	488.02	15
Chainsaw Stihl, Model 021, 14"	1/26/1994	\$253.34	72	152.00	15
Burndy 12-ton hydraulic tool #Y750	1/12/1994	\$6,830.60	72	4,098.36	15
3 - Hastings S-208 Tel Hot Sticks 8'	11/30/1995	\$381.60	94	182.32	15
6 - Joslyn 51-peach tools	11/30/1995	\$876.28	94	418.67	15
6 - Reel Things RT-40, 2-ton capacity, fits 3"-6" Arbor hol	10/26/1995	\$1,345.43	93	650.29	15
Sears Shop Vac Wet/Dry	10/11/1995	\$148.39	93	71.72	15
Joslyn 51-peach tool item#384092166	10/4/1995	\$146.05	93	70.59	15
5 - Joslyn 51-peach tools item#384092166	9/7/1995	\$730.23	92	357.00	15
6 - Greenlee 1010 voltage testers, item# 331035952	9/7/1995	\$101.65	92	49.70	15
General Purpose Cutter, HKP with fiberglass handle #0090FC	8/10/1995	\$122.87	91	60.75	15

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated depreciation 12/31/02	Life of Asset in Years
Dyna-Press with Accessories ----- Dynapress, Valve Assembly, 6' dual high pressure hose assembly, 8' hose non conductive red rubber, quick coupling 1/2", quick coupling nose piece 3/8", quick coupling nose piece 1/4"	7/5/1995	\$2,607.60	90	1,303.80	15
2 - Kearney Hot Sticks 132623-1 Conduit Blower with Accessories ----- Power Dart Blower, Accessory Bag, 6" Foam carrier, 4" Foam Carrier, 2" foam carrier, Inflatable missile 4" to 6", 6" double seal off	6/8/1995	\$663.56	89	335.47	15
6/8/1995	\$1,376.07	89	695.68	15	
5/10/1995	\$1,245.82	88	636.75	15	
5/4/1995	\$296.80	88	151.70	15	

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated depreciation 12/31/02	Life of Asset in Years
Compression Tool / Impact Wrench ----- Dynapress, Valve Assembly, 6' dual high pressure hose assembly, 10' hose non conductive red rubber, quick coupling 3/8", quick coupling nose piece 3/8", Dynapress holders, Impact Wrench	5/4/1995	\$3,445.00	88	1,760.78	15
2 - Hastings #8204, 4.5" Shotgun Sticks 2 - Standard Blowers #14811 for URD, Alleagro Model #16780	3/1/1995	\$334.20	86	174.53	15
Rolatape 400'	3/1/1995	\$1,335.07	86	697.20	15
Kearney Compression Tool	2/8/1995	\$136.21	85	71.89	15
2 - Kearney Tools	1/31/1995	\$136.66	84	72.89	15
Hand Tool, 5/8 fixed die JRK-0550	1/31/1995	\$262.52	84	140.01	15
Hand Compression Tool "O" Die JRK-0- 63F	1/31/1995	\$198.39	84	105.81	15
Kearney Die Tool	1/31/1995	\$235.85	84	125.79	15
Compression Tool	1/31/1995	\$105.00	84	56.00	15
Greenlee tool	1/31/1995	\$93.50	84	49.87	15
	1/31/1995	\$93.50	84	49.87	15

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated depreciation 12/31/02	Life of Asset in Years
Hydraulic Hand Tool	1/31/1995	\$919.80	84	490.56	15
3 - Blackburn Tools O & D Dies	1/31/1995	\$522.30	84	278.56	15
ODFB Blackburn Tool	1/31/1995	\$170.94	84	91.17	15
Blackburn Tool	1/31/1995	\$222.18	84	118.50	15
Blackburn Tool	1/31/1995	\$222.18	84	118.50	15
Blackburn Tool	1/31/1995	\$222.18	84	118.50	15
2 - Blackburn O & D Compression Tools	1/31/1995	\$518.70	84	276.64	15
3 - Compression O & D Tools BLI-ODFI	1/31/1995	\$735.05	84	392.03	15
2 - Belt Hoists	1/31/1995	\$191.10	84	101.92	15
Belt Hoist	1/31/1995	\$121.33	84	64.71	15
Three quarter ton coffin chain	1/31/1995	\$121.33	84	64.71	15
Three quarter ton coffin chain	1/31/1995	\$107.94	84	57.57	15
Liner - Hot Trailer	1/31/1995	\$205.59	84	109.65	15
Electric Winch	1/31/1995	\$293.86	84	156.73	15

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical	
				Accumulated depreciation 12/31/02	Life of Asset in Years
2 - Electric Winches	1/31/1995	\$587.72	84	313.45	15
2 - Hook Ladders	1/31/1995	\$316.00	84	168.53	15
3 - Protected Jumpers #3950-41	1/31/1995	\$216.60	84	115.52	15
Jumper Camp Set Hot Jumper lns.	1/31/1995	\$245.44	84	130.90	15
3 - Hastings hot sticks 8' #S-208	1/18/1995	\$318.69	84	169.97	15
Tripod 9' with 50' lifeline. Safety manhole rescue system	1/18/1995	\$5,017.18	84	2,675.83	15
Line-Lite with charge rack	11/30/1996	\$264.31	106	108.66	15
Milwaukee variable speed Recip	11/30/1996	\$162.07	106	66.63	15
Kearney Tool 0-62F	11/8/1996	\$344.50	106	141.63	15
Hastings - Telepole II # HV-240	10/3/1996	\$345.56	105	143.98	15
ASCR Ratchet Cutter 556MCM, JNT- 7118	10/3/1996	\$273.48	105	113.95	15
Kearney 100400 Die 1 1/8 - 2	10/3/1996	\$157.67	105	65.70	15
Kearney 36476 Die	10/3/1996	\$126.53	105	52.72	15
Kearney 36459 "N" Die	10/3/1996	\$174.51	105	72.71	15
Peach Compression Tool 19" with HD anvil, NTS-51	10/3/1996	\$405.29	105	168.87	15
3- Lug Hoist Strap (1.5 ton) #2010920111	10/3/1996	\$585.12	105	243.80	15

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated depreciation 12/31/02	Life of Asset in Years
Lugall Strap Hoist 1.5 ton #2010920111	10/3/1996	\$195.04	105	81.27	15
Hastings Tel-o-pole Hoist ST-235	10/3/1996	\$330.89	105	137.87	15
2 - Gin with Ratchet & Strap 411-5050	10/3/1996	\$333.90	105	139.13	15
Blackburn ODFI Compression Tool	9/5/1996	\$370.87	104	156.59	15
6 - Grips 1613-40	9/5/1996	\$418.81	104	176.83	15
3 - ASCR Ratchet cutter CHB-C403-2980	8/29/1996	\$820.44	103	350.97	15
Hastings HV208 Hotstick with 06-185 canister	8/2/1996	\$232.10	103	99.29	15
4 - Grips 1656-40H	8/2/1996	\$619.47	103	265.00	15
Chainsaw	7/24/1996	\$413.35	102	179.12	15
Chainsaw Stihl	7/18/1996	\$412.34	102	178.68	15
Key Pad Assembly Board, Part No. 95011502, for tank monitor and printer	7/11/1996	\$1,056.03	102	457.61	15
Fiberglass extension ladder 16', A458	6/27/1996	\$327.17	101	143.59	15
6 - Line-Lites with DC Charge Rack, Stk # 4501	6/20/1996	\$1,585.85	101	696.01	15
Line-Lite with DC Charge Rack, Stk # 4501	6/20/1996	\$221.91	101	97.39	15

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated depreciation 12/31/02	Life of Asset in Years
3 - Little Mule Hoists 2000, 344D, 4000lb capacity (344DA)	6/12/1996	\$813.71	101	357.13	15
3 - Little Mule Hoists 344DA (RLG4000D) HOI	6/6/1996	\$693.24	101	304.26	15
2 - Extension Ladders FE3220	6/6/1996	\$413.40	101	181.44	15
6 - Klein cable Grips 1656-40, .53 to .74 Kearney Crimping Tool, 4000PSI, Single Acting, Item#HTPH13-4	6/6/1996	\$697.50	101	306.13	15
Shotgun Stick	5/30/1996	\$1,306.98	100	580.88	15
	5/2/1996	\$312.70	100	138.98	15
3 - Blackburn ODFI Compression Tools	5/2/1996	\$1,227.48	100	545.55	15
3 - Little Mule Hoists 344DA (RLG4000D) HOI	5/2/1996	\$693.24	100	308.11	15
2 - Telescopic Hot Sticks #411 ST235	3/27/1996	\$576.00	98	262.40	15
3 - General Purpose Cutters with fiberglass handles #0190FC	3/27/1996	\$395.79	98	180.30	15
IWH Impact Wrench Holder	3/27/1996	\$123.61	98	56.31	15
Impact Wrench, 8' non-conductive hose orange, female coupling 3/8"	3/21/1996	\$922.00	98	420.02	15

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated depreciation 12/31/02	Life of Asset in Years
Blackburn ODFI Compression Tool Item#378610272	3/6/1996	\$409.16	98	186.40	15
3 - Nylon Little Mule Hoists 1500, Model 300D, 3000lb capacity	2/22/1996	\$770.51	97	355.29	15
6 - Jumper Assembled 10', #2 15KV with 2270 Clamps	1/12/1996	\$1,196.95	96	558.58	15
Truck Ground, Cat# 192 C6000729	1/12/1996	\$1,673.95	96	781.18	15
3 - Joslyn 51-peach compression tools	12/31/1997	\$470.64	119	159.49	15
Hydraulic Ground Rod Driver	12/31/1997	\$1,925.19	119	652.43	15
Hastings 8204 4.5' shotgun tool	11/30/1997	\$168.90	118	58.18	15
Blackburn Compression Tool ODFI	11/30/1997	\$370.87	118	127.74	15
Kearney 0-63F Compression Tool	11/30/1997	\$357.59	118	123.17	15
Install printer tank monitor	11/30/1997	\$314.91	118	108.47	15
4 - Tel-o-pole Hotsticks	10/31/1997	\$1,528.62	117	535.02	15
Hastings ET-150 Measuring Stick and Case	10/31/1997	\$479.95	117	167.98	15
Gas Powered 5 HP Drill 1/2"	10/31/1997	\$506.26	117	177.19	15
HKP 18 1/2" Bolt Cutters with fiberglass handle	9/30/1997	\$242.54	116	86.24	15
3 - Line Lites	9/30/1997	\$803.93	116	285.84	15
Ladder	9/30/1997	\$244.44	116	86.91	15

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Description	Placed In Service Date	Cost	Remaining Months	Theoretical Accumulated depreciation	Life of Asset in Years
				12/31/02	
Makita 14" saw with blades	9/30/1997	\$296.02	116	105.25	15
3 - Ground Kits 15KV	9/30/1997	\$329.00	116	116.98	15
Bolt Cutters	8/31/1997	\$134.67	115	48.63	15
Submersible pump with hose	8/31/1997	\$422.04	115	152.40	15
Joslyn 51-peach NicoPress with ins handles	7/31/1997	\$155.56	114	57.04	15
Bl-3551 Fault locator with batt leads	7/31/1997	\$6,174.50	114	2,263.98	15
Hastings ST-235 tel-o-pole hotstick	6/30/1997	\$358.94	113	133.61	15
Jack Stand	4/30/1997	\$312.35	111	119.73	15
Greenlee 704 cable cutter	2/28/1997	\$102.82	109	40.56	15
Jack 10-ton, DNPW93662	2/28/1997	\$2,436.31	109	960.99	15
Hastings ST-235 tel-o-pole hotstick	1/31/1997	\$330.89	108	132.36	15
Hastings ST-235 tel-o-pole hotstick	1/31/1997	\$330.89	108	132.36	15
2 - Hastings canisters, 1 - shotgun	1/31/1997	\$376.66	108	150.66	15
Canister for fiberglass stick holder	12/31/1998	\$442.72	131	120.52	15
New oil filter system	12/31/1998	\$902.95	131	245.80	15
Handyline rope 80'	12/31/1998	\$811.20	131	220.83	15
Canister for Hastings 06-185	11/30/1998	\$139.57	130	38.77	15
Blackburn Compression Tool	11/30/1998	\$423.73	130	117.70	15
Joslyn 51-peach NicoPress with ins handles	11/30/1998	\$345.76	130	96.04	15

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated depreciation		Life of Asset in Years
				12/31/02		
Joslyn Crimp tool with ins handle	11/30/1998	\$210.23	130	58.40		15
Little Mule Hoist	11/30/1998	\$259.90	130	72.19		15
Ingersoll Rand Air Compressor T30 / 5HP	11/30/1998	\$2,114.88	130	587.47		15
Pump 2" with hose	11/30/1998	\$452.71	130	125.75		15
Hastings Hotstick HV208	10/31/1998	\$137.93	129	39.08		15
Reel Thing 2-ton	10/31/1998	\$201.20	129	57.01		15
Joslyn 51-peach NicoPress with ins handles	9/30/1998	\$177.25	128	51.21		15
Fan 30" with wall mount	8/31/1998	\$235.59	127	69.37		15
Purecycle filter with accessories (parts cleaner)	8/31/1998	\$1,917.97	127	564.74		15
4 - Little Mule Hoists 300D	7/31/1998	\$1,159.86	126	347.96		15
New Gas Pumps ----- conduit, wire, etc.	7/31/1998	\$9,427.95	126	2,828.39		15
Telescopic 35' hotstick	6/30/1998	\$307.42	125	93.93		15
Cutters 0190MC center cut	6/30/1998	\$98.49	125	30.09		15
General purpose cutters 18" with handles	6/30/1998	\$123.35	125	37.69		15

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated depreciation	Life of Asset in Years
				12/31/02	
Gin with ratchet and strap	6/30/1998	\$180.32	125	55.10	15
Install thermal printer - gas tanks	6/30/1998	\$319.90	125	97.75	15
Trimline gas pump with suction pump	6/30/1998	\$5,862.40	125	1,791.29	15
2 - Chain Hoists 1.5 ton	5/31/1998	\$755.16	124	234.94	15
Shielded cable for fuel pump 500'	5/31/1998	\$134.01	124	41.69	15
Post Hole Digger 8'	5/31/1998	\$114.23	124	35.54	15
Telescope #78 - 2317 with case	5/31/1998	\$350.65	124	109.09	15
Ratchet crimp tool 5/8"	5/31/1998	\$432.39	124	134.52	15
Tel-o-pole 8' extendo stick	4/30/1998	\$153.18	123	48.51	15
Trailer Jack with crank	4/30/1998	\$133.56	123	42.29	15
Air Compressor	3/31/1998	\$278.21	122	89.65	15
Hastings Shotgun 8204, 4.5'	2/28/1998	\$218.90	121	71.75	15
CFI chainsaw	2/28/1998	\$369.94	121	121.26	15
CFI chainsaw	2/28/1998	\$268.34	121	87.96	15
Zealco Pressure Washer	2/28/1998	\$2,693.73	121	882.94	15
90 - Grounding cables and clamps	2/28/1998	\$3,337.15	121	1,093.84	15
West Elect Fuel control System	1/31/1998	\$6,036.70	120	2,012.23	15
2 - Cable Cutters H570	12/31/1999	\$320.93	143	65.97	15
Hastings 8204 4.5" shotgun tool	10/31/1999	\$229.87	141	49.81	15
Kearney 063F compression Tool	10/31/1999	\$373.84	141	81.00	15
AGI Hoist 3/4 ton chain DBL lock	10/31/1999	\$481.64	141	104.36	15

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated depreciation	Life of Asset in Years
				12/31/02	
Install New Diesel tank Probe	10/31/1999	\$1,076.34	141	233.21	15
Telescopic shotgun stick	8/31/1999	\$286.84	139	65.34	15
Blackburn compression Tool	8/31/1999	\$397.73	139	90.59	15
Reel Thing RT-40	8/31/1999	\$218.26	139	49.71	15
"R" Die for Kearney Tool	8/31/1999	\$302.60	139	68.93	15
2 - Hastings extendo sticks 5'	7/31/1999	\$706.75	138	164.91	15
Porter Bolt Cutter 18" - 0090FC	7/31/1999	\$116.03	138	27.07	15
Klein Ratcheing Cable Cutters	7/31/1999	\$188.51	138	43.99	15
Compression tool 51-peach	7/31/1999	\$185.22	138	43.22	15
Tanaka Gas Drill	7/31/1999	\$397.22	138	92.68	15
Impac Torque Wrench 400lb.	7/31/1999	\$659.04	138	153.78	15
Power Drill	6/30/1999	\$370.99	137	88.63	15
Stihl Chainsaw	6/30/1999	\$412.34	137	98.50	15
Oil Transfer System	6/30/1999	\$524.70	137	125.35	15
Hastings Hotstick HV208	5/31/1999	\$160.57	136	39.25	15
Blackburn Compression Tool ODFI	5/31/1999	\$417.75	136	102.12	15
4 - Line-Lites with wall rack and charger	5/31/1999	\$1,084.25	136	265.04	15
Hastings Hotstick HV208	4/30/1999	\$189.53	135	47.38	15
Canister for 8' hotstick	2/28/1999	\$178.43	133	46.59	15

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated depreciation 12/31/02	Life of Asset in Years
General Purpose Cutter HKP-0290MNE	2/28/1999	\$200.64	133	52.39	15
Ground Clamps, unshrouded ferrule	2/28/1999	\$1,271.98	133	332.13	15
Aqua-tronics MD A.A.D. with case (underground fault detector)	2/28/1999	\$3,460.15	133	903.48	15
Hastings S-208 Tel Hotstick 8'	12/31/2000	\$212.70	155	29.54	15
2 - Hastings S-235 Tel-o-pole Hotsticks	12/31/2000	\$765.12	155	106.27	15
Compression Tool	12/31/2000	\$223.46	155	31.04	15
Shotgun Telescopic 8' Inv DTD 11-2	11/30/2000	\$259.28	154	37.45	15
Tel-o-pole Hotstick	11/30/2000	\$350.95	154	50.69	15
Ratchet cutters	11/30/2000	\$316.92	154	45.78	15
2 - Compression Tools	11/30/2000	\$599.45	154	86.59	15
Blanket 40KV Orng Slotted 3' w/o 11482	11/30/2000	\$55.03	154	7.95	15
Blanket 40KV Orng Slotted 3' w/o 11482	11/30/2000	\$62.82	154	9.07	15
Impact Wrench Holster, 411 05831	11/30/2000	\$135.47	154	19.57	15
Impact Wrench Holster, 411 05831	11/30/2000	\$135.46	154	19.57	15
Post Hole Digger	11/30/2000	\$128.86	154	18.61	15

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated depreciation 12/31/02	Life of Asset in Years
Hand Tool with Steel Handles - NicoPress 51-PJ Rotary Hammers & Gr Rod Drivers # 34 & 27	10/31/2000	\$173.14	153	25.97	15
Cable Cutter	10/31/2000	\$1,798.08	153	269.71	15
Bolt Cutter	9/30/2000	\$124.26	152	19.33	15
Kearney Tool	9/30/2000	\$124.80	152	19.41	15
Kearney *840	9/30/2000	\$336.47	152	52.34	15
Dart Kit 110V	9/30/2000	\$50.68	152	7.88	15
Post Hole Diggers	9/30/2000	\$1,050.59	152	163.43	15
Telescopic Hotstick 35'	9/30/2000	\$121.63	152	18.92	15
Compression tool 51-peach	8/31/2000	\$359.28	151	57.88	15
Anderson compression Tool	8/31/2000	\$162.12	151	26.12	15
Klein cable cutter	7/31/2000	\$1,614.65	150	269.11	15
Chainsaw	5/31/2000	\$203.66	148	36.21	15
Digital Volt Indicator 1-40KV	4/30/2000	\$342.92	147	62.87	15
Blackburn Compression Tool ODFI	4/30/2000	\$618.84	147	113.45	15
Hastings Hotstick ST235	3/31/2000	\$457.46	146	86.41	15
3 - Hand Drills	2/29/2000	\$404.09	145	78.57	15
Hand Drill	1/31/2000	\$346.62	144	69.32	15
Kerry Krimp Press, Die, & Rings	1/31/2000	\$147.34	144	29.47	15
	8/31/2001	\$1,821.43	163	172.02	15

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated depreciation 12/31/02	Life of Asset in Years
Hand Hydraulic Tools / Sq Cut-off Blade	7/31/2001	\$4,731.14	162	473.11	15
Dart Kit 110V	7/31/2001	\$1,286.14	162	128.61	15
Upgrade lighting in Garage	6/30/2001	\$6,615.49	161	698.30	15
Line-Lite with DC Charge Rack	5/31/2001	\$804.24	160	89.36	15
Steerable 2 wheel dolly with roller cradle	5/31/2001	\$3,317.72	160	368.64	15
Gas Powered Drill #TA E262L	4/30/2001	\$508.12	159	59.28	15
DC Charger	3/31/2001	\$134.75	158	16.47	15
Little Mule Hoist	3/31/2002	\$1,708.67	170	94.93	15
2 - Collapsible Reels	1/31/2002	\$2,052.17	168	136.81	15
1 Pole Tamp - HTH4820 - unit 17	7/1/2002	\$1,526.76	174	50.89	15
Fault Wizard - Richard Binkley Office	7/12/2002	\$11,125.92	174	370.86	15
Kearney Hydraulic Hand Tool - unit 5 R. Newton	9/5/2002	\$1,893.61	176	42.08	15
Phase Identification Tool	10/18/2002	\$12,108.09	177	201.80	15
		<u>\$397,575.44</u>		<u>\$222,700.60</u>	

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical		Life of Asset in Years
				Accumulated Depreciation 12/31/02*		
Weston Amp meter Lab#904-2905001 with amp wire case	6/30/1971	\$393.75	(199)	393.75		15
Weston Voltmeter lab#341-1909002	6/30/1971	\$593.25	(199)	593.25		15
Portable Phase Angle Meter	9/30/1975	\$1,094.44	(148)	1,094.44		15
660 Current Transform Tester & Probe	7/31/1987	\$7,893.04	(6)	7,893.04		15
Hum Zapper	2/8/1988	\$969.51	1	964.12		15
Eight - S120 Single Phase Socket Testers	2/11/1988	\$522.88	1	519.98		15
Single phase Socket Tester P277, KTK30 Fuses	2/11/1988	\$104.12	1	103.54		15
4 - Voltage Testers Bitronics	5/11/1988	\$346.50	4	338.80		15
Digital Time Domain Reflectometer - Model 2901 B+	8/10/1988	\$837.75	7	805.17		15
Amprobe Meter	9/14/1988	\$198.24	8	189.43		15
2 - Model 8502 Intelligent Counters w/ LCD backlite	1/10/1989	\$5,539.75	12	5,170.43		15
2 - RM-10 Portable Wathour Standards Wire Dispensing Cart & Guide Model 605002	1/10/1989	\$3,143.82	12	2,934.23		15
Five - Bitronics AC Voltmeters with Nylon Cases	6/8/1989	\$148.02	17	134.04		15
Master Rotating Standard	8/29/1989	\$1,464.34	19	1,309.77		15
	12/31/1989	\$1,525.95	23	1,330.97		15
Elect Reelclosure Control Tester	1/16/1990	\$2,481.15	24	2,150.33		15

Jackson Purchase Energy Corporation
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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated Depreciation 12/31/02*	Life of Asset in Years
Birdog CT Tester, 4 1/2 Digital Meter	2/28/1990	\$159.34	25	137.21	15
RS-1000 Amprobe	6/27/1990	\$104.84	29	87.95	15
Halo Ampmeter Model 8280	4/24/1991	\$614.80	39	481.59	15
TIF 1000 LED TIF Ampmeter	8/14/1991	\$177.04	43	134.75	15
Recording Voltmeter 32K - 50Hz, memory, printer cable					
Fluke 23 Multimeter w/ holster 801400	9/11/1991	\$2,173.03	44	1,641.84	15
Amp clamp, with fluke C70 Case	1/15/1992	\$265.00	48	194.33	15
RA3 Recording Ampmeter, case, charger					
* MM-RA3-128 Memory Module	1/15/1992	\$2,553.32	48	1,872.43	15
* 1000A Current Probe	1/15/1992	\$524.70	48	384.78	15
* 2 - 100A Current Probes	1/15/1992	\$159.00	48	116.60	15
* Printer/Computer Interface Cable	1/15/1992	\$318.00	48	233.20	15
* Battery charger - #83985	1/15/1992	\$90.10	48	66.07	15
* Fluke 23 Multimeter w/ clamp & holster 1-400A	1/15/1992	\$100.70	48	73.85	15
2- 1000A Current Probes CP-1000	1/22/1992	\$272.46	48	199.80	15
	2/6/1992	\$319.47	49	232.50	15
100A Current Probe CP-100	2/6/1992	\$160.47	49	116.79	15

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated Depreciation 12/31/02*	Life of Asset in Years
Temperature Probe CP 02 06 Wathour Calibrator 5800 meter calibration system	2/6/1992	\$133.97	49	97.50	15
Ekstrom Meter Tester Socket Type S-120 Fluke Meter 801600 - Model# 37915	3/19/1992	\$37,252.33	50	26,904.46	15
Ekstrom Meter Tester Socket Type S-120	9/30/1992	\$127.20	56	87.63	15
Fluke Meter 801600 - Model# 37915	5/19/1993	\$127.20	64	81.97	15
Ekstrom Meter Tester Socket Type S-120 Metrosonics Recording Voltmeter, memory module, cable assembly Metrosonics Recording Voltmeter, memory module, cable assembly Fluke 23 Multimeter with holster #C01R00	6/3/1993	\$127.20	65	81.27	15
Ekstrom Meter Tester Socket Type S-120 Metrosonics Recording Voltmeter, memory module, cable assembly Metrosonics Recording Voltmeter, memory module, cable assembly Fluke 23 Multimeter with holster #C01R00	6/30/1993	\$2,172.35	65	1,387.89	15
2 - RF Line tracers with Metroclamps Dracon Lineman's Test Set with mute & Redial TS-21 for SCADA Fluke 23 Multimeter with holster #C01R00	6/30/1993	\$2,172.34	65	1,387.88	15
2 - RF Line tracers with Metroclamps Dracon Lineman's Test Set with mute & Redial TS-21 for SCADA Fluke 23 Multimeter with holster #C01R00	7/15/1993	\$179.14	66	113.46	15
2 - RF Line tracers with Metroclamps Dracon Lineman's Test Set with mute & Redial TS-21 for SCADA Fluke 23 Multimeter with holster #C01R00	11/23/1993	\$5,042.40	70	3,081.47	15
Fluke 23 Multimeter with holster #C01R00	12/1/1993	\$221.54	71	134.15	15
Universal Regulator control tester JRI 3 - Chance Voltage Detectors	12/22/1993	\$179.14	71	108.48	15
Universal Regulator control tester JRI 3 - Chance Voltage Detectors	1/12/1994	\$1,059.08	72	635.45	15
Universal Regulator control tester JRI 3 - Chance Voltage Detectors	3/30/1994	\$1,723.56	74	1,014.99	15
Fluke Model 41 Harmonic Analyzer with Probe and Software H2SC6S36P2 Fluke 23-2 Multimeter with holster	6/1/1994	\$1,556.08	77	890.42	15
Fluke Model 41 Harmonic Analyzer with Probe and Software H2SC6S36P2 Fluke 23-2 Multimeter with holster	11/3/1994	\$189.74	82	103.30	15

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated Depreciation 12/31/02*	Life of Asset in Years
2 - Fluke 23-2 Multimeters with holsters	1/12/1995	\$379.48	84	202.39	15
Fluke 23-2 Multimeter with holster	1/12/1995	\$189.74	84	101.19	15
Fluke 23-2 Multimeter with holster	1/25/1995	\$180.26	84	96.14	15
Duct Blaster W1DG-3 Item# DUCTDIG-3	4/6/1995	\$1,510.33	87	780.34	15
Poer Analyzer PA7-600V-PQ2-694K	11/30/1995	\$3,812.85	94	1,821.70	15
7 Channel Power Quality Design PA-7-PQ2	11/30/1995	\$2,672.35	94	1,276.79	15
Current Probe - Wideband 1000A 2CP-1000W	4/10/1996	\$737.36	99	331.81	15
MSA Passport Personal Alarm - Meter to test for URD Gas	4/18/1996	\$2,308.49	99	1,038.82	15
2 - Ekstrom meter testers S-120 Single Phase	8/8/1996	\$211.94	103	90.66	15
10 - Ekstrom Meter Testers S-120	8/29/1996	\$1,049.35	103	448.89	15

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical		Life of Asset in Years
				Accumulated Depreciation 12/31/02*		
Voltage Meter AV121R-912H	12/31/1996	\$492.90	107	199.90		15
Binoculars	8/31/1997	\$105.99	115	38.27		15
Test Adapter for 3 ph K type meter	11/30/1997	\$667.80	118	230.02		15
Camera, case, batteries, film, service contract	2/28/1998	\$605.52	121	198.48		15
SCI Portable Transducer Calibrator	4/30/1998	\$13,660.51	123	4,325.83		15
PC Communication Opt with diskette	9/30/1998	\$12,489.04	128	3,607.94		15
Acme 3730 Ground Resist Test	11/30/1998	\$2,747.96	130	763.32		15
2 - Socket Meters 2CH Volt	3/31/1999	\$2,669.40	134	682.18		15
Fluke Voltmeter, leads	7/31/1999	\$225.74	138	52.67		15
Volt/Ohm/Amp meter	9/30/1999	\$133.40	140	29.64		15
Ampmeter	9/30/1999	\$100.54	140	22.34		15
Photo Flex Probe 333, IR Flex Probe 330	10/31/1999	\$935.40	141	202.67		15
EK-DP-1000R Field Kit	3/31/2001	\$9,119.14	158	1,114.56		15
Voltage Leads for PA-7 Voltage Recorder	5/31/2001	\$447.06	160	49.67		15
Starter Kit, Current Clamps, Adapter						
Cables	5/31/2001	\$3,375.70	160	375.08		15
Starter, Current Clamps 100 Amp	5/31/2001	\$806.22	160	89.58		15
Starter Kit	8/31/2001	\$4,595.85	163	434.05		15
Digital Combo - Meter Base	11/7/2002	\$879.53	178	9.77		15
Digital Combo - Meter Base	12/19/2002	\$1,755.06	179	9.75		15
		<u>\$156,376.96</u>			<u>\$86,633.79</u>	

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated Depreciation to	Life of Asset in Years
				12/31/02	
Case Loader / Backhoe Model 580C, trailer	10/31/1977	\$21,420.00	(183)	21,420.00	10
Uninterruptible Power supply	5/31/1979	\$8,185.66	(164)	8,185.66	10
Two step rack for Power supply	5/31/1979	\$336.00	(164)	336.00	10
36" Bucket for Backhoe	6/30/1981	\$588.00	(139)	588.00	10
Wire Puller (tugger), single Drum Puller, Model TR-1SDPT-3. Includes 1 underground pulling boom and drum; 1 reel of rope of 5/8" Narex, 6,000 ft. and 1 - 1,200 ft. spec-set pulling rope; and 1 reel shaft for pulling drum					
5110 Ditch Witch with backhoe & digging attachment	10/15/1992	\$36,774.56	(3)	36,774.56	10
12" Std. Duty Bucket	2/3/1993	\$55,603.25	1	55,139.89	10
Case 860 Trencher	5/5/1993	\$629.64	4	608.65	10
Ditch Witch Backhoe	3/31/1997	\$37,100.00	50	21,641.67	10
Fork Lift Extensions 5" x 60"	3/31/1997	\$77,997.74	50	45,498.68	10
18" Rock Ripper with 2 1/2 HEX Fit Auger	7/31/1998	\$194.16	66	87.37	10
1 Set 405 Forks with Kit for #901	12/31/1999	\$1,962.30	83	605.04	10
Swivel Connector Screw Pin	6/30/2000	\$848.00	89	219.07	10
	8/31/2000	\$310.10	91	74.94	10
		<u>\$241,949.41</u>		<u>191,179.53</u>	

Jackson Purchase Energy Corporation
397,000 - Communications Equipment
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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated Depr 12/31/02	Life of Asset in Years
Regency Scanner	5/31/1981	\$152.57	(20)	152.57	20
Prom for FX 80 Printer	11/4/1987	\$577.50	58	437.94	20
2 Remote Terminal Units MPR-7050	11/30/1990	\$26,011.94	94	15,823.93	20
Local Control (Desk Radio) Model No. T11	12/18/1991	\$695.82	107	385.60	20
Local Control (Desk Radio) Phone type	12/18/1991	\$695.82	107	385.60	20
Local Control (Desk Radio) Phone type	12/18/1991	\$695.82	107	385.60	20
Local Control (Desk Radio) Model No. T11	12/18/1991	\$695.81	107	385.59	20
Local Control (Desk Radio)	12/18/1991	\$695.81	107	385.59	20
Local Control (Desk Radio) Phone type	12/18/1991	\$695.81	107	385.59	20
6-unit Portables Charger Model NTN4668	12/18/1991	\$715.50	107	396.51	20
Dispatching Position Model No. L43SUM7	12/18/1991	\$1,547.60	107	857.63	20
Dispatching Position Model No. L43SUM7	12/18/1991	\$1,547.60	107	857.63	20
Repeater Station - Lockhart Bluff	12/18/1991	\$20,130.54	107	11,155.67	20
Repeater Station - Blandville	12/18/1991	\$20,130.54	107	11,155.67	20
Base Station - St. John's	12/18/1991	\$110,783.24	107	61,392.38	20
MT 1000 Portable Model No. H43GCJ719	12/31/1991	\$1,345.62	107	745.70	20
MT 1000 Portable Model No. H43GCJ719	12/31/1991	\$1,345.61	107	745.69	20
MT 1000 Portable with Speaker Mic	12/31/1991	\$1,430.41	107	792.69	20
MT 1000 Portable with Speaker Mic	12/31/1991	\$1,430.41	107	792.69	20
MT 1000 Portable with Speaker Mic	12/31/1991	\$1,430.41	107	792.69	20
Maratac Mobile Radio with Relay	12/31/1991	\$2,030.33	107	1,125.14	20
Maratac Mobile Radio with Relay	12/31/1991	\$2,030.33	107	1,125.14	20
Motorola Mobile Radio with Relay	12/31/1991	\$2,030.33	107	1,125.14	20
Maratac Mobile Radio with Relay	12/31/1991	\$2,030.33	107	1,125.14	20
Maratac Mobile Radio with Relay	12/31/1991	\$2,030.33	107	1,125.14	20
Maratac Mobile Radio with Relay	12/31/1991	\$2,030.33	107	1,125.14	20
Maratac Mobile Radio with Relay	12/31/1991	\$2,030.33	107	1,125.14	20
Maratac Mobile Radio with Relay	12/31/1991	\$2,030.33	107	1,125.14	20
Maratac Mobile Radio with Relay	12/31/1991	\$2,030.33	107	1,125.14	20

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated	Life of Asset in Years
				Dep'r 12/31/02	
Maratrac Mobile Radio with Relay	12/31/1991	\$2,030.33	107	1,125.14	20
Maratrac Mobile Radio with Relay	12/31/1991	\$2,030.33	107	1,125.14	20
Maratrac Mobile Radio with Relay	12/31/1991	\$2,030.33	107	1,125.14	20
Maratrac Mobile Radio with Relay	12/31/1991	\$2,030.33	107	1,125.14	20
Maratrac Mobile Radio with Relay	12/31/1991	\$2,030.33	107	1,125.14	20
Maratrac Mobile Radio with Relay	12/31/1991	\$2,030.33	107	1,125.14	20
Maratrac Mobile Radio with Relay	12/31/1991	\$2,030.33	107	1,125.14	20
Maratrac Mobile Radio with Relay	12/31/1991	\$2,030.33	107	1,125.14	20
Maratrac Mobile Radio with Relay	12/31/1991	\$2,030.33	107	1,125.14	20
Maratrac Mobile Radio with Relay	12/31/1991	\$2,030.33	107	1,125.14	20
Maratrac Mobile Radio with Relay	12/31/1991	\$2,030.33	107	1,125.14	20
Maratrac Mobile Radio with Relay	12/31/1991	\$2,030.33	107	1,125.14	20
Maratrac Mobile Radio with Relay	12/31/1991	\$2,030.33	107	1,125.14	20
Maratrac Mobile Radio with Relay	12/31/1991	\$2,030.33	107	1,125.14	20
Maratrac Mobile Radio with Relay	12/31/1991	\$2,030.33	107	1,125.14	20
Maratrac Mobile Radio with Relay	12/31/1991	\$2,030.33	107	1,125.14	20
Maratrac Mobile Radio with Relay	12/31/1991	\$2,030.33	107	1,125.14	20
Maratrac Mobile Radio with Relay	12/31/1991	\$2,030.33	107	1,125.14	20
Motorola Radio, charger, case Model GP5	4/22/1992	\$984.74	111	529.30	20
Motorola Radio, charger, case Model GP5	9/3/1992	\$984.74	116	508.78	20
Motorola Radio, charger, case Model GP5	10/15/1992	\$1,886.40	117	966.78	20
Motorola Radio, charger, case Model GP5	9/22/1993	\$4,136.34	128	1,930.29	20
Visar Portable Radio	3/17/1994	\$1,219.00	134	538.39	20
7 Portable Radio Chargers NTN5438A/NK	3/30/1994	\$1,893.33	134	836.22	20

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated Depr 12/31/02	Life of Asset in Years
Visar Portable Radio	4/6/1994	\$1,219.00	135	533.31	20
Local Control (Desk Radio) Phone type	6/8/1994	\$531.40	137	228.06	20
2 Portable Radio Chargers NTN5438A/NK	6/8/1994	\$601.36	137	258.08	20
Antenna Pole - Tower	1/31/1995	\$4,086.95	144	1,634.78	20
Interconnect Board FRN5004	1/12/1996	\$372.06	156	130.22	20
3 Headsets	11/30/1996	\$243.80	166	75.17	20
SCADA Equipment	12/31/1996	\$130,713.45	167	39,758.67	20
2 eight button phones	12/31/1996	\$349.80	167	106.40	20
Octal Station Card, Jack	12/31/1996	\$820.01	167	249.42	20
Visar Portable Radio with Battery	2/28/1997	\$1,028.20	169	304.18	20
Add 7 voicemail Ext.	4/30/1997	\$1,073.46	171	308.62	20
Phone Cable	4/30/1997	\$211.84	171	60.90	20
Install Channel #1 in Warehouse	4/30/1997	\$119.20	171	34.27	20
Install Radio, Accessories	6/30/1997	\$1,043.61	173	291.34	20
Busy Lamp Field - K Buchanan	8/31/1997	\$767.07	175	207.75	20
2 - 7310 Phones	10/31/1997	\$658.96	177	172.98	20
Modular Adapter (headset)	11/30/1997	\$118.67	178	30.66	20
Charger for #26	11/30/1997	\$302.10	178	78.04	20
Portable Radio & Charger	12/31/1997	\$1,020.78	179	259.45	20
Portable Radio with Charger	1/31/1998	\$1,020.78	180	255.20	20
Amplifier for PA	2/28/1998	\$1,060.16	181	260.62	20
Charger for Unit #29	2/28/1998	\$302.10	181	74.27	20
Analog module for phone	4/30/1998	\$1,406.02	183	333.93	20
Two - 7310 Phones	5/31/1998	\$661.08	184	154.25	20
Office Power Pack with Ultralight	5/31/1998	\$811.97	184	189.46	20
Solo Pro Headset	6/30/1998	\$209.68	185	48.05	20
Solo Pro Headset	6/30/1998	\$209.68	185	48.05	20

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Description	Placed in Service Date	Cost	Remaining Months	Theoretical Accumulated Depr 12/31/02	Life of Asset in Years
HT1000 hand held radio with charger	6/30/1998	\$976.26	185	223.73	20
Two - Plantronics Headsets	10/31/1998	\$375.24	189	79.74	20
MT 1000 Portable Radio	12/31/1998	\$1,124.80	191	229.65	20
Modem for Lockhart Bluff SCADA	1/31/1999	\$556.91	192	111.38	20
Cables, Phone, and Data Outlets	2/28/1999	\$431.55	193	84.51	20
Two - Office Rover with Headsets	3/31/1999	\$1,278.00	194	244.95	20
Plantronic headset amp adapter	3/31/1999	\$116.13	194	22.26	20
Plantronic 10229 switchboard headset	3/31/1999	\$74.15	194	14.21	20
Slimline 24 port 10 base T-hub	4/30/1999	\$282.04	195	52.88	20
Duplex wall plates	5/31/1999	\$153.59	196	28.16	20
Office Rover w/o headset	12/31/1999	\$278.20	203	42.89	20
3 Headsets with batteries	3/31/2000	\$1,293.87	206	183.30	20
Install two 4-line call sequencer	11/30/2001	\$3,671.60	226	214.18	20
Scada Upgrade	12/31/2001	\$58,999.01	227	3,195.78	20
Radio with antenna, mount, base, softwar	1/25/2002	\$3,925.06	228	196.25	20
Northstar Upgrade	4/30/2002	\$10,291.75	231	385.94	20
Used Northstar Phones	5/23/2002	\$303.16	232	10.11	20
Phone Plugs	5/23/2002	\$3.79	232	0.13	20
2 - Hole meter Plugs	5/30/2002	\$152.38	232	5.08	20
Radio for Unit #30	12/6/2002	\$663.56	239	2.76	20
Radio for Unit #25	12/6/2002	\$627.88	239	2.62	20
				198,176.30	

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Description	Placed in Service Date	Cost	Remaining Months	Accumulated Depreciation 12/31/02*	Life of Asset in Years
Transit for Surveying 93-110 Model 50	9/30/1965	\$463.50	(328)	463.50	10
Kodak Slide Projector - Carousel Projector	10/31/1969	\$138.27			
28 - lockers	2/28/1971	\$754.32	(279)	138.27	10
Buffalo Desk Mover	6/30/1974	\$119.26	(263)	754.32	10
Generator Set - Homelite 3500 Watts model#153A351A	11/30/1974	\$802.15	(223)	119.26	10
Dispatchers Board - Green Wall board - system outlay	5/3/1976	\$5,138.63	(218)	802.15	10
304 Humidometer - moisture tester for URD Cable	9/30/1983	\$421.08	(200)	5,138.63	10
Sign - foldaway sign with stand	3/12/1986	\$471.96	(112)	421.08	10
Capitalize Oil Containment	12/31/1986	\$924.00	(82)	471.96	10
Capitalize Pole Top Rescue	12/31/1986	\$2,261.27	(73)	924.00	10
Air Conditioner	12/31/1986	\$115.00	(73)	2,261.27	10
Advance Floor Buffer	10/15/1987	\$1,020.00	(73)	115.00	10
5 - eye wash stations with heater RB2123S - for substations	5/22/1991	\$4,779.08	(63)	1,020.00	10
2 - Saddle ind. Model Vents for Rescue	12/1/1993	\$291.06	(20)	4,779.08	10
Miller safety Rescue System - Confined Space, 9 Ft. tri., with 100lb. Winch, universal full body harness	12/22/1993	\$5,079.54	11	264.38	10
2 - sets of 3 Lockers - medium gray - Lineman's Quarters	4/6/1994	\$668.82	11	4,613.92	10
			15	585.22	10

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Description	Placed in Service Date	Cost	Remaining Months	Accumulated Depreciation 12/31/02*	Life of Asset in Years
Westinghouse free-standing electric range Model KF400GDW, white	5/18/1994	\$306.34			
Kitchen aid Dishwasher Model KUDB2304	5/18/1994	\$401.74	16	265.49	10
Westinghouse Refrigerator Model# WRT19GRAW, white with IK-8 ice maker	5/18/1994	\$581.94	16	348.17	10
Westinghouse Refrigerator Model# WRT19GRAW, white with IK-8 ice maker	5/18/1994	\$581.94	16	504.35	10
2 - 36" round tables with walnut tops with 2 30" spread black table bases and 8 each charcoal black stack chairs	6/23/1994	\$335.91	16	504.35	10
Hood fan with receptacle for new stove	6/29/1994	\$91.13	17	288.32	10
Air conditioner - sears 10.0 M, 9.0 energy efficient rating	7/13/1994	\$572.39	17	78.22	10
Airea Air Treatment Machine - air purifier	11/9/1994	\$344.50	18	486.53	10
Brady ID Pro Wire Marker Printer, wire for wire marker printer, WML-211-292-75	4/10/1996	\$308.11	22	281.34	10
Security Lights for JPEC Grounds - Drive in - Night Deposit, materials for security light from inventory	6/30/1996	\$1,075.27	39	207.97	10
Noble 1600 Buffer EQ-SPR1600H	4/30/1997	1,160.70	41	707.89	10
Lite Track Vacuum EQ-LT1601	4/30/1997	418.70	51	667.40	10
5 pair of mini-blinds	4/30/1997	704.45	51	240.75	10
Dishwasher DP920QWDB	4/30/1997	\$580.88	51	405.06	10
			51	334.01	10

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Description	Placed in Service Date	Cost	Remaining Months	Accumulated Depreciation 12/31/02*	Life of Asset in Years
5 pair of mini-blinds - 1"	4/30/1997	\$704.49	51	405.08	10
Artwork & Paintings - area artists	7/31/1997	\$3,508.30	54	1,929.57	10
Craftsman Cordless Drill 9.6V	7/31/1997	\$119.54	54	65.75	10
12 x 17 Bronze Plaque - Gen Mgr & Directors	8/31/1997	\$435.54			
3 - pictures for secretaries office	8/31/1997	\$392.04	55	235.92	10
Lobby Decoration - Trees, Lamps, Pictures, Pots, etc. See JE#72	8/31/1997	\$6,463.18	55	212.36	10
Blinds for Sec. Office					
Bulletin Board	8/31/1997	\$273.20	55	3,500.89	10
2 - Eye wash machines - G1814P	8/31/1997	\$349.77	55	147.98	10
Painting for Lobby - Barbara Campbell	9/30/1997	\$678.61	55	189.46	10
Christmas decoration - wreath	9/30/1997	\$345.84	56	361.93	10
AC Unit	12/31/1997	\$390.85	56	184.45	10
Hoover Steamvac Ultra	12/31/1997	\$901.63	59	198.68	10
Passport air sensor - replacement	5/31/1998	\$274.54	64	458.33	10
Spectra Camera	6/30/1998	\$882.18	65	128.12	10
Table Top High Elect Volt Demo	10/31/1998	\$105.99	69	404.33	10
Window air - CMJ	11/30/1998	\$1,000.00	70	45.05	10
Sautitare Vacuum	1/31/1999	\$473.27	72	416.67	10
2 - Canvas Fan Covers	4/30/1999	\$233.20	75	189.31	10
Refrigerator	12/31/1999	\$228.96	83	87.45	10
Single Tier Lockers	3/31/2000	\$462.16	86	70.60	10
	3/16/2001	\$364.55	98	130.95	10
				66.83	10

Jackson Purchase Energy Corporation
398.000 - General Plant - Miscellaneous Equipment
December 31, 2002

Description	Placed in Service Date	Cost	Remaining Months	Accumulated Depreciation 12/31/02*	Life of Asset in Years
Digital Camera for operations/engineering	4/30/2001	\$1,313.57			
Windson Veramatic Plus Vacuum Cleaner	10/26/2001	\$580.35	99	229.87	10
Defibrillator and Case	11/30/2002	\$4,424.84	105	72.54	10
		<u>\$55,818.54</u>	118	73.75	10
				<u>37,923.99</u>	